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TOWN OF DUMMER, NH
Annual Report 2004



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ANNUAL REPORT

OF THE

**TOWN OFFICERS
OF THE TOWN OF**

DUMMER, NH

75 HILL ROAD

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**FOR THE YEAR ENDING
DECEMBER 31, 2004**

INCLUDING DUMMER SCHOOL DISTRICT

PRINTED BY SMITH & TOWN PRINTERS, Berlin, NH

Town of Dummer, NH

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TOWN OF DUMMER, NH

MODERATOR

Craig Doherty

TOWN CLERK

Louise Gagnon

SELECTMEN

A. Bradford Wyman	Term Expires 2007
Elizabeth A. Hawkins	Term Expires 2005
Christopher R. Holt	Term Expires 2006

TREASURER

Doris Bergeron

TAX COLLECTOR

Angela Jewett

LIBRARIAN

Elizabeth Ruediger

LIBRARY TRUSTEES

Rachel Jewett	Term Expires 2006
Katherine Doherty	Term Expires 2007
Pauline McCollough	Term Expires 2005

ROAD AGENT

Donald Bacon

SEXTON

L. Diane Holt

CEMETERY COMMITTEE

Regena Elliott	Term Expires 2006
Marcel Campbell	Term Expires 2007
Alta Holt	Term Expires 2005

OVERSEERS OF POOR

Board of Selectmen

TOWN OF DUMMER, NH

TRUSTEE OF TRUST FUNDS

Sarah Lachance

PLANNING BOARD

Debra Muder	Term Expires 2007
Sarah Cordwell	Term Expires 2005
Lorraine Duchesne	Term Expires 2005
James Soldano	Term Expires 2006
Michael Laflamme	Alternate
Christopher Holt	Representing Board of Selectmen

BOARD OF ADJUSTMENTS

Katherine Doherty	Term Expires 2006
Eugene Cordwell	Term Expires 2007
Debbie Gagnon	Term Expires 2005

ALTERNATES

Alan Michael Glynn

SUPERVISORS OF THE CHECK LIST

Rose Soldano (appointed)	Term Expires 2010
Regena Elliott	Term Expires 2006
Sarah Cordwell	Term Expires 2008

CONSERVATION COMMITTEE

A. Bradford Wyman	Faith Kimball
David Dubey	

HEALTH OFFICER

Alan Michael Glynn

EMERGENCY MANAGEMENT DIRECTOR

Arthur A Ruediger

TOWN OF DUMMER, NH

WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Dummer, in the County of Coos in the said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 8th day of March, 2005 next at 6:45 of the clock in the evening, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

(Vote by Ballot)

2. To see if the Town will vote to raise and appropriate the sum of **\$80,053** for General Government.

4130	Town Officers' Salaries	21,000
	Town Officers' Expenses	6,500
	Computer Related Expenses	2,000
4140	Election & Registration	1,600
4150	Financial Administration (Audit)	4,250
4152	Revaluation of Property	12,569
4153	Legal Expenses	10,000
4191	Planning & Zoning	750
4194	Town Buildings	7,000
4195	Cemeteries	4,450
4196	Insurance	2,468
4197	Advertising & Regional Assoc.	
	NHMA	519
	NCC	347
4199	Other (Town Line Survey)	1,100
4100	General Gov't (Cates Hill Closure)	<u>1,300</u>
	S/T 4100	75,853
4723	Interest on TAN	100
6560	FICA	<u>4,100</u>
	Total	\$80,053

The Selectmen recommend this appropriation.

3. To see if the Town will vote to raise and appropriate the sum of **\$16,100** for Public Safety.

TOWN OF DUMMER, NH

4215	Ambulance	2,400
4216	Ambulance Chassis Fund	2,500
4220	Fire Department	10,000
	Forest Fire	500
4240	Building Inspector	500
4299	Public Safety (Dog Officer)	<u>200</u>
Total 4210		\$16,100

The Selectmen recommend this appropriation.

4. To see if the Town will vote to raise and appropriate the sum of **\$66,520** for Highways and Streets.

4311	Administration (Health Insurance)	9,020
4312	Highway Maintenance	44,000
4314	Fuel	3,500
4315	General Expenses	<u>10,000</u>
Total 4310		\$66,520

The Selectmen recommend this appropriation.

5. To see if the Town will vote to raise and appropriate the sum of **\$44,287** for Sanitation.

4321	Solid Waste Administrative Costs	100
4323	Solid Waste Collection	23,640
4324	Solid Waste Disposal (AVRRDD)	<u>20,547</u>
Total 4320		\$44,287

The Selectmen recommend this appropriation.

6. To see if the Town will vote to raise and appropriate the sum of **\$5,625** for Health and Welfare.

4415	Other Health	
	AV Mental Health	309
	Health Officer	200
4442	Direct Assistance	4,000
4449	Tri-County Community Action	875
	Red Cross	131

TOWN OF DUMMER, NH

Senior Meals	<u>110</u>
Total 4440	\$5,625

The Selectmen recommend this appropriation.

7. To see if the Town will vote to raise and appropriate the sum of **\$5,850** for culture, recreation and conservation.

4520	Parks & Recreation	250
4550	Library	5,450
4600	Conservation Commission	<u>150</u>
Total 4500 and 4600		\$5,850

The Selectmen recommend this appropriation.

8. To see if the Town will vote to raise and appropriate the sum of **\$10,000** to be added to the truck capital reserve fund previously established (4915).

The Selectmen recommend this appropriation.

9. To see if the Town will vote to raise and appropriate the sum of **\$10,000** to be added to the West Dummer Bridge capital reserve fund previously established (4915).

The Selectmen recommend the passage of this article.

10. To see if the Town will vote to raise and appropriate the sum of **\$30,000** to be added to the road repair and reconstruction capital reserve fund (4913).

The Selectmen recommend this appropriation.

11. To see if the Town will vote to authorize the Selectmen, under RSA 80:42, to advertise for sealed bids for the sale of tax lot R21 L56 on the Hawkins Road (aka the Levesque lot).
12. To transact any other business that may legally come before this meeting.

Polls will be open from 11:00 AM to 7:00 PM.

TOWN OF DUMMER, NH

Given under our hands and seal, the 21st day of February, in the year of our Lord, two thousand four.

Board of Selectmen

Christopher R. Holt

A. Bradford Wyman

Elizabeth A. Hawkins

TOWN OF DUMMER, NH

DUMMER TOWN MEETING MINUTES MARCH 9, 2004

The Annual Town Meeting was held on March 9, 2004. The polls were opened at 11:00 AM and closed at the close of the meeting. The business meeting was opened at 6:45 PM. A moment of silence as observed at this time in memory of Dwight Stiles and other folks who are no longer with us. Our thoughts are also with the soldiers who are serving in Iraq.

Art. 1 To choose all necessary Town Officers for the year ensuing as follows:

Selectman for three years.....	A. Bradford Wyman	47
Town Clerk.....	Louise Gagnon	47
Town Treasurer.....	Doris Bergeron	46
Tax Collector	Angela Jewett	47
Cemetery Committee (3 years).....	Marcel Campbell	47
Library Trustee (3 years)	Katherine Doherty	47
Trustee of Trust Funds	Sarah Lachance	47
Planning Board (3 years)	Debra Muder	44
Sexton for 3 Cemeteries (1 year)...	Lorna Diane Holt	47
Town Moderator (2 years).....	Craig Doherty	47

Art. 2 A motion was made by Brad Wyman and seconded by Robert Loven to see if the Town shall modify the exemption for the disabled under the provisions of RSA 72:37B as follows: The exemption from assessed value for qualified tax payers shall be \$3,000. To qualify, the person must be eligible under Title II or Title XVI of the federal social security act, must occupy the property as his principle place of abode, must own the property individually or jointly, or if owned by a spouse, they must have been married for at least five consecutive years, had in the calendar year preceding April 1 a net income from all sources, of not more than \$18,000 or, if married, a combined net income of not more than \$25,000, and own net

TOWN OF DUMMER, NH

assets not in excess of \$50,000, excluding the value of the actual residence and up to two acres, or the minimum single-family residential lot size specified in the local zoning ordinance.

This was so voted.

- Art. 3 A motion was made by Steve Morrisette and seconded by Lorna Stiles to modify the elderly exemption from property tax in the Town of Dummer, based on assessed value, for qualified tax payers, to be as follows: for a person 65 years of age up to 75 years, \$20,000; for a person 75 years of age up to 80 years, \$25,000, for a person 80 years of age or older, \$30,000. To qualify, the person must have been a New Hampshire resident for at least five consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$18,500 or, if married, a combined net income of not more than \$26,500; and own assets not in excess of \$50,000, excluding the value of the person's residence.

This was so voted.

- Art. 4 A motion was made by Earl Wadsworth and seconded by Norman Charest to see if the town will vote to raise and appropriate the sum of **\$78,446** for General Government.

4130	Town Officers' Salaries	21,000
	Town Officers' Expenses	6,000
	Computer Related Expenses	2,480
4140	Election & Registration	5,300
4150	Financial Administration (Audit)	3,600
4152	Revaluation of Property	6,500
4153	Legal Expenses	5,000
4191	Planning & Zoning	1,100
4194	Town Buildings	6,000
4195	Cemeteries	1,500
4196	Insurance	3,000
4198	Advertising & Regional Assoc.	
	NHMA	519
	NCC	347

TOWN OF DUMMER, NH

4199	Other (Town Line Survey)	2,000
4100	General Gov't (Cates Hill Closure)	<u>14,000</u>
	S/T 4100	78,346
4723	Interest on TAN	<u>100</u>
	Total	\$78,446

This article was so voted.

Art. 5 A motion was made by Wayne Moynihan and seconded by Steve Morrisette to see if the Town will vote to raise and appropriate the sum of **\$15,132** for Public Health & Safety.

4215	Ambulance	3,400
4216	Ambulance Chassis Fund	2,500
4220	Fire Department	7,432
	Forest Fire	600
4240	Building Inspector	1,000
4299	Public Safety (Dog Officer)	<u>200</u>
	Total 4210	\$15,132

This article was so voted.

Art. 6 A motion was made by Norman Charest and seconded by Robert Loven to see if the Town will vote to raise and appropriate the sum of **\$61,825** for Highways and Streets.

4311	Administration (Health Insurance)	4,825
4312	Highway Maintenance	44,000
4314	Fuel	3,000
4315	General Expenses	<u>10,000</u>
	Total 4310	\$61,825

This article was so voted.

Art. 7 A motion was made by Beverly Wadsworth and seconded by Eugene Cordwell to see if the Town will vote to raise and appropriate the sum of **\$43,899** for Sanitation.

4321	Solid Waste Administrative Costs	100
4323	Solid Waste Collection	22,016
4324	Solid Waste Disposal (AVRRDD)	<u>20,783</u>

TOWN OF DUMMER, NH

Total 4320

\$43,899

This article was so voted.

Art. 8 A motion was made by Regena Elliott and seconded by Angela Jewett to raise and appropriate the sum of **\$3,625** for Health and Welfare.

4419	Other Health	
	AV Mental Health	309
	Health Officer	200
4442	Direct Assistance	1,500
4449	Other Welfare	
	Human Services	500
	Tri-County Community Action	875
	Red Cross	131
	Senior Meals	<u>110</u>
	Total 4440	\$3,625

This article was so voted.

Art. 9 A motion was made by Lorna Stiles and seconded by Debra Muder to see if the Town will vote to raise and appropriate the sum of **\$5,415** for culture, recreation and conservation.

4520	Parks & Recreation	250
4550	Library	5,015
4600	Conservation Commission	<u>150</u>
	Total 4500 and 4600	\$5,415

This article was so voted.

At this time Earl Wadsworth made a motion to extend the polls to 8:30 PM, seconded by Sarah Cordwell. This was so voted.

Art. 10 A motion was made by A. Bradford Wyman and seconded by Steve Morrisette to see if the Town will vote to raise and appropriate the sum of **\$1,428** for ambulance equipment to be offset by a Homeland Security grant. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until said grant is awarded or by December 31, 2005, which ever is sooner.

TOWN OF DUMMER, NH

This article was so voted.

Art. 11 A motion was made by Norman Charest and seconded by Angela Jewett to see if the Town will vote to raise and appropriate the sum of **\$10,000** to be added to the truck capital reserve fund previously established (4915).

This article was so voted.

Art. 12 A motion was made by St4ve Morrisette and seconded by Robert Loven ot see if the Town will vote to raise and appropriate the sum of **\$65,000** for the construction of a sand shed for the Town highway department and to authorize withdrawal of said amount from the December 31, 2003 fund balance (4913). A question was asked on the size of the shet. It will be 40X60 with a concrete floor and concrete bunkers. It will have a pitched roof and an open front.

This article was so voted.

Art. 13 A motion was made by A. Bradford Wyman and seconded by Steve Morrisette to see if the Town will vote to discontinue the West Dummer Bridge capital reserve fund previously established and make no capital maintenance spending on the bridge, allowing it to deteriorate and close it when is is no longer safe for passenger vehicles. The funds will be transferred to the general fund. After a very lengthy discussion of the voters of the Town why the bridge should or should not be discontinued a vote was taken and the results were as follows: Those in favor of discontinuing the bridge, 11. Those opposed to discontinuing the bridge, 17.

Article 13 was defeated.

Art. 14 A motion was made by Norman Charest and seconded by Eugene Cordwell to see if the Town will vote to raise and appropriate the sum of **\$56,000** to be added to the road repair and reconstruction capital reserve fund and further to withdraw said amount from the December 31, 2003 fund balance (4913). The end of Hawkins Road will be done first and then the Ferry Road will be done with the money that is left.

TOWN OF DUMMER, NH

This article was so voted.

Art. 15 To transact any other business that may legally come before this meeting.

Volunteers are needed for the Fire Department and the Ambulance Service. We want to thank Earl Wadsworth for staying on as our Town representative to AVRDD. The voters also asked the Board of Selectmen to pass on their Thanks to Donald Bacon road agent for the good job he is doing.

Earl Wadsworth made a motion at this time, 8:30 PM, to adjourn the meeting; seconded by Susan Wyman. This was so voted.

Respectfully Submitted

Louise Gagnon, Town Clerk

Dummer 2005

Budget

2005 Budget

	2004 Budget		2004 Actual		2005 Budget	
	Jan - Dec 04		Jan - Dec 04		Jan - Dec 05	
4130 · Executive	21,000		19,040.00		21,000	
Town Officers' Expenses	6,000		6,100.29		6,500	
Computer Related Expenses	2,480		1,400.00		2,000	
4140 · Election, Registration, VS	5,300		4,228.67		1,600	
4150 Financial Administration	3,600		3,600.00		4,250	
4152 · Revaluation of Property	6,500		7,432.22		12,569	
4153 · Legal Expenses	5,000		3,285.00		10,000	
4191 · Planning & Zoning	1,100		672.85		750	
4194 General Government Buildings	6,000		4,484.46		7,000	
4195 · Cemeteries	1,500		3,659.01		4,450	
4196 · Insurance						
4196.01 · Workers' Compensation	1,500		1,597.45		1,275	
4196.02 · Buildings	1,500		279.00		1,193	
4196.04 · Liability			1,127.00			
4197 · Advertising & Regional Assoc	866		865.62		865	
4199 · Other General Government	2,000		1,329.56		1,100	
4100 · General Government - Other	14,000		12,459.46		1,300	
Total 4100 · General Government	78,346.00		71,560.59		75,852	
4200 · Public Safety						
4215 · Ambulance						
4216 · Ambulance Chassis Fund	2,500		2,500.00		2,500	
4215 · Ambulance - Other	3,400		3,400.00		2,400	
4220 · Fire	8,032		7,841.38		10,500	
4240 · Building Inspector	1,000		287.45		500	
4299 PublicSafety Other	1,628				200	
Total 4200 · Public Safety	16,560.00		14,028.83		16,100	
4300 · Highways & Streets						
4311 · Administration	4,825.00		4,297.64		9,020	
4312 · Highway Maintenance	44,000.00		38,914.77		44,000	
4314 · Fuel	3,000.00		3,110.63		3,500	
4315 · General Highway	10,000.00		12,768.10		10,000	
4319 · Other Improvements						
Total 4300 · Highways & Streets	61,825.00		59,091.14		66,520	
4320 · Sanitation						
4321 Solid Waste Administration	100				100	
4323 · Solid Waste Collection	23,016		23,016.00		23,640	
4324 · Solid Waste Disposal	20,783		21,197.94		20,547	
Total 4320 · Sanitation	43,899.00		44,213.94		44,287	

	2004 Budget		2004 Actual		2005 Budget	
	Jan - Dec 04		Jan - Dec 04		Jan - Dec 05	
4400 · Health						
4415 · Other Health		509		309.00		509
Total 4400 · Health		509.00		309.00		509
4440 · Welfare						
4442 · Direct Assistance		1,500				4,000
4449 · Other Welfare		1,616		1,115.80		1,116
Total 4440 · Welfare		3,116.00		1,115.80		5,116
4500 · Culture & Recreation						
4520 · Parks & Recreation		250		250.00		250
4550 · Library		5,015		5,207.37		5,450
Total 4500 · Culture & Recreation		5,265.00		5,457.37		5,700
4600 · Conservation						
4611 · Conservation Administration		150		150.00		150
Total 4600 · Conservation		150.00		150.00		150
4700 Debt Service						
4723 Interest on TAN		100.00		0.00		100
Total 4700		100.00		0.00		100
4910 Interfund Operating Transfers						
4912 Transfer to Special Revenue Fund						
4913 Transfer to Capital Projects						
4913-A Capital Roads		56,000		34,240.20		30,000
4913-B Capital Buildings		65,000		56,123.45		
4913-Capital Projects Other						
Total 4913		121,000		90,363.65		30,000
4915 Transfer to Capital Reserve Funds						
4915-A Road Capital Reserve				21,759.80		
4915-B Buildings Capital Reserve				0.00		
4915-C Truck Capital Reserve		10,000		10,000.00		10,000
4915-D Bridge Capital Reserve						10,000
4916 Transfer to Trust & Agency Funds						
		10,000.00		31,759.80		20,000.00
Total 4910		131,000.00		122,123.45		50,000.00
6560 · Payroll Expenses		4,100		3,581.41		4,100
S/T Town Budget		344,870.00		321,631.53		268,434

**Selectmen's Report
Inventory & Valuation 2004 (MS-1)**

Land, Improved & Unimproved	\$5,456,155
Buildings	\$13,489,700
Mobil Homes	\$1,039,900
Public Utilities	\$19,929,300
Commercial/Industrial	\$37,200
Total Valuation Before Exemptions	\$39,952,255
Less Exemptions Allowed	-\$243,400
Net Valuation on Which Tax Rate is Computed	\$39,708,855

Statement of Appropriation (MS-2)

4130 Executive	\$21,000
Town Officers' Expenses	\$6,000
Computer Related Expenses	\$2,480
4140 Election, Registration, Vital Statistics	\$5,300
4150 Financial Administration	\$3,600
4152 Revaluation of Property	\$6,500
4153 Legal Expenses	\$5,000
4191 Planning & Zoning	\$1,100
4194 General Government Buildings	\$6,000
4195 Cemeteries	\$1,500
4196 Insurance	\$3,000
4197 Advertising & Regional Associations	\$866
4199 Other General Government	\$2,000
4100 General Government - Cates Hill Closure	\$14,000
4215 Ambulance	\$3,400
4216 Ambulance Chassis Fund	\$2,500
4220 Fire	\$8,032
4240 Building Inspector	\$1,000
4299 Public Safety-Other (Dog Officer)	\$1,628

4311 Highway Administration (Health Ins.)	\$4,825
4312 Highway Maintenance	\$44,000
4314 Fuel	\$3,000
4315 General Highway	\$10,000
4319 Other Improvements (Roads)	\$0
4321 Solid Waste Administration	\$100
4323 Solid Waste Collection	\$23,016
4324 Solid Waste Disposal (AVRRDD)	\$20,783
4419 Other Health (AV Mental Health, H. Off.)	\$509
4442 Direct Assistance	\$1,500
4449 Other Welfare	\$1,616
4520 Parks & Recreation	\$250
4550 Library	\$5,015
4611 Conservation Commission	\$150
4723 Interest on TAN	\$100
4913-A Capital Roads	\$56,000
4913-B Capital Buildings	\$65,000
4915 Transfer to Capital Reserve Funds	\$10,000
6560 Payroll Expenses (FICA)	\$4,100

Total Appropriations	\$344,870
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Town of Dummer, NH
Revenues & Credits

Land Use Changes	\$2,461
Yield Taxes	\$59,592
Interest & Penalties	\$2,060
Motor Vehicle Permits	\$35,694
Other Licenses, Permits & Fees	\$935
Shared Revenue	\$12,315
Highway BlockGrant	\$14,883
Railroad Tax	\$312
Other Government Payments	\$3,165
Interest on Investments	\$1,646
Pontook Hydro Ltd. Partnership	\$110,516
Transfer from Pontook Hydro Fund	\$0
Transfer from Bridge Capital Reserve	\$0
Voted from December 31 Surplus	\$121,000
Unreserved Fund Balance - Reduce Taxes	\$0
Total Revenues & Credits	\$364,579
Total Town Appropriations	\$344,870
Shared Revenues	\$2,384
Overlay	\$19,672
Net Town Appropriation	-\$1,271
Net School Appropriation	\$459,658
Adequate Education Grant	\$151,382
Local School Tax Effort	\$224,053
Net County Appropriation	\$153,825
State Education Tax	\$84,223
Total of Town, School & County Tax	\$460,830
Less War Service Credits	\$1,150
Property Taxes to be Raised	\$459,680
Tax Rate per \$1000	
Town	-\$0.13
County	\$3.87
Local School Tax	\$5.64
State Education Tax	\$4.26
	\$13.64

TOWN OF DUMMER, NH

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen,
Dummer, New Hampshire:

In planning and performing our audit of the financial statements of the Town of Dummer for the year ended December 31, 2003, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and evaluation disclosed material weaknesses in the internal controls of the Library Fund, as discussed below. Aside from this observation, we believe that the Board of Selectmen and Town employees are doing a good job administering the Town of Dummer.

Library controls over use of funds

A number of library checks have been made payable to cash, purportedly as reimbursement for purchases of library supplies. In addition, scant documentation exists to support these underlying purchases.

Disposition

We suggest that, similar to the approach the Selectmen take with respect to the Town's disbursements, Library Trustees approve invoices prior to issuance of checks to pay them. In addition, at least one Trustee should co-sign checks issued by the library subsequent to such approval. Finally, the Trustees' elected Treasurer should, at a minimum, receive the monthly bank statement directly and should reconcile the checking account independent of the person primarily charged with check preparation and bookkeeping.

We understand that the library Trustees and the Selectmen have taken steps to tighten controls over the library's financial activities.

We extend our thanks to the officials and employees of the Town for their assistance during our audit.

Dineen & Crane, PLLC

June 30, 2004

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen,
Dummer, New Hampshire:

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of Town of Dummer as of December 31, 2003, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to examine invoices or other evidence supporting substantially all of the expenditures made by the Library Fund for the year ended December 31, 2003, and therefore were unable to satisfy ourselves as to classification or propriety of such expenditures in the Library Fund's statement of revenues, expenditures, and changes in fund balance included in the accompanying financial statements.

As is the practice with many New Hampshire municipalities, Town of Dummer has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by accounting principles generally accepted in the United States, is not included in the financial report.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence supporting the Library Fund's expenditures for the year as described in the third paragraph, and except for the effect on the financial statements of the omission described in the fourth paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Town of Dummer as of December 31, 2003, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States. Also, in our opinion, except for the effects of such adjustments, if

Board of Selectmen
Town of Dummer

any, as might have been determined to be necessary had we been able to examine evidence supporting the Library Fund's expenditures for the year as described in the third paragraph, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of Town of Dummer as of December 31, 2003, and the results of operations of such funds and the cash flows of nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Town of Dummer. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence supporting the Library Fund's expenditures for the year as further described in the third paragraph of this report, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

Dineen & Lane, PLLC

June 30, 2004

Combined Balance Sheets

All Fund Types

And Accounting Groups

TOWN OF DUMMER
Dummer, New Hampshire
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	Governmental Fund Types	
	<u>General</u>	<u>Special Revenue</u>
ASSETS		
Cash and cash equivalents	\$ 139,925	\$ 620
Investments	226,646	195,563
Taxes receivable, less allowance for abatements	48,170	-
Tax liens receivable	3,930	-
Tax deeded property	1,402	-
Due from other funds	735	-
Notes receivable	5,019	-
Amount to be provided for closure of landfill	-	-
Total assets	<u>\$ 425,827</u>	<u>\$ 196,183</u>
LIABILITIES AND FUND EQUITY		
<i>Liabilities</i>		
Accounts and warrants payable	\$ 15,150	\$ -
Accrued payroll and taxes	1,821	-
Holt Escrow Liability	382	-
Due to other funds	-	735
Due to Dummer School District	121,367	-
Estimated liability for closure of landfill	-	-
Total liabilities	<u>138,720</u>	<u>735</u>
<i>Fund Equity</i>		
Reserved for encumbrances	6,079	-
Reserved for endowments	-	-
Reserved for tax deeded property	1,402	-
Designated for capital acquisition	-	-
Designated for specific purposes	-	195,448
Designated by trust instruments	-	-
Undesignated fund balance	279,626	-
Total fund equity	<u>287,107</u>	<u>195,448</u>
Total liabilities and fund equity	<u>\$ 425,827</u>	<u>\$ 196,183</u>

<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Total</u>
<u>Trust</u>	<u>General</u>	<u>(Memorandum Only)</u>
<u>and Agency</u>	<u>Long-term Debt</u>	
\$ -	\$ -	\$ 140,545
159,249	-	581,458
-	-	48,170
-	-	3,930
-	-	1,402
-	-	735
-	-	5,019
-	1,384	1,384
<u>\$ 159,249</u>	<u>\$ 1,384</u>	<u>\$ 782,643</u>
\$ -	\$ -	\$ 15,150
-	-	1,821
-	-	382
-	-	735
28,041	-	149,408
-	1,384	1,384
<u>28,041</u>	<u>1,384</u>	<u>168,880</u>
-	-	6,079
19,295	-	19,295
-	-	1,402
105,451	-	105,451
-	-	195,448
6,462	-	6,462
-	-	279,626
<u>131,208</u>	<u>-</u>	<u>613,763</u>
<u>\$ 159,249</u>	<u>\$ 1,384</u>	<u>\$ 782,643</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Types	
	General	Special Revenue
<i>Revenues</i>		
Taxes	\$ 229,587	\$ -
Licenses, permits and fees	50,338	-
Intergovernmental revenue	19,479	-
Charges for services	1,076	-
Other local sources	3,687	1,676
Total revenues	304,167	1,676
<i>Expenditures</i>		
General government	71,255	-
Public safety	14,806	-
Highways, streets and bridges	97,761	-
Solid waste	56,103	-
Health and welfare	1,775	-
Culture and recreation	250	4,599
Conservation	150	-
Debt service	-	-
Capital outlay	-	-
Total expenditures	242,100	4,599
Excess (deficiency) of revenues over expenditures	62,067	(2,923)
<i>Other financing sources (uses)</i>		
Transfers from other funds	60,063	18,054
Transfers to other funds	(93,469)	(20,000)
Total other financing sources (uses)	(33,406)	(1,946)
Excess (deficiency) of revenues over expenditures and other sources and uses	28,661	(4,869)
Fund balance, January 1	258,446	200,317
Fund balance, December 31	\$ 287,107	\$ 195,448

<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
<u>Expendable Trust Funds</u>	
\$ -	\$ 229,587
-	50,338
-	19,479
-	1,076
774	6,137
<u>774</u>	<u>306,617</u>
-	71,255
-	14,806
-	97,761
-	56,103
-	1,775
-	4,849
-	150
-	-
-	-
<u>-</u>	<u>246,699</u>
<u>774</u>	<u>59,918</u>
75,415	153,532
<u>(40,063)</u>	<u>(153,532)</u>
<u>35,352</u>	<u>-</u>
36,126	59,918
<u>75,787</u>	<u>533,640</u>
<u>\$ 111,913</u>	<u>\$ 593,558</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

Exhibit C

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues</i>			
Taxes	\$ 205,517	\$ 229,587	\$ 24,070
Licenses, permits and fees	32,370	50,338	17,968
Intergovernmental revenue	28,670	19,479	(9,191)
Charges for services	-	1,076	1,076
Other local sources	900	3,687	2,787
Total revenues	<u>267,457</u>	<u>304,167</u>	<u>36,710</u>
<i>Expenditures</i>			
General government	55,152	71,255	(16,103)
Public safety	15,667	14,806	861
Highways, streets and bridges	72,500	97,761	(25,261)
Solid waste	44,660	56,103	(11,443)
Health and welfare	3,384	1,775	1,609
Culture and recreation	250	250	-
Conservation	275	150	125
Debt service	100	-	100
Capital outlay	2,000	-	2,000
Total expenditures	<u>193,988</u>	<u>242,100</u>	<u>(48,112)</u>
Excess (deficiency) of revenues over expenditures	<u>73,469</u>	<u>62,067</u>	<u>(11,402)</u>
<i>Other financing sources (uses)</i>			
Transfers from other funds	20,000	60,063	40,063
Transfers to other funds	(93,469)	(93,469)	-
Total other financing sources (uses)	<u>(73,469)</u>	<u>(33,406)</u>	<u>40,063</u>
Excess (deficiency) of revenues over expenditures and other sources and uses	-	28,661	28,661
Fund balance, January 1	<u>258,446</u>	<u>258,446</u>	<u>-</u>
Fund balance, December 31	<u>\$ 258,446</u>	<u>\$ 287,107</u>	<u>\$ 28,661</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE
ALL NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

Exhibit D

	Fiduciary Fund Type <u>Nonexpendable Trust</u>
<i>Revenues</i>	
New funds created	\$ -
Total revenues	<u> -</u>
<i>Expenditures</i>	
Other trust disbursements	<u> -</u>
Total expenditures	<u> -</u>
Excess (deficiency) of revenues over expenditures	<u> -</u>
<i>Other financing sources (uses)</i>	
Other financing sources	-
Other financing uses	<u> -</u>
Total other financing sources (uses)	<u> -</u>
Excess (deficiency) of revenues over expenditures and other sources and uses	-
Fund balance, January 1	<u>19,295</u>
Fund balance, December 31	<u><u>\$ 19,295</u></u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINED STATEMENT OF CASH FLOWS
ALL NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

Exhibit E

	Fiduciary Fund Type Noexpendable <u>Trust</u>
<i>Cash flows from operating activities</i>	
Excess of revenues over expenditures - Exhibit D	\$ -
<i>Cash flows from investing activities</i>	
Cash transferred to investments	-
<i>Cash flows from noncapital financing activities</i>	
Operating transfers from other funds	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>-</u>
Cash and cash equivalents, beginning of year	<u>-</u>
Cash and cash equivalents, end of year	<u><u>\$ -</u></u>

Disclosure of accounting policy

For the purposes of the Statement of Cash Flows, the Nonexpendable Trust Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

See accompanying notes.

Combining and Individual Fund Statements

TOWN OF DUMMER
Dummer, New Hampshire
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

Exhibit A-1

	Pontook Dam <u>Fund</u>	Library <u>Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 620	\$ 620
Investments	195,563	-	195,563
Accounts receivable	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$195,563</u>	<u>\$ 620</u>	<u>\$196,183</u>
LIABILITIES AND FUND BALANCE			
<i>Liabilities</i>			
Due to other funds	\$ -	\$ 735	\$ 735
	<hr/>	<hr/>	<hr/>
Total liabilities	-	735	735
	<hr/>	<hr/>	<hr/>
<i>Fund Balance</i>			
Designated for specific purposes	195,563	(115)	195,448
	<hr/>	<hr/>	<hr/>
Total fund balance	195,563	(115)	195,448
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$195,563</u>	<u>\$ 620</u>	<u>\$196,183</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

Exhibit A-2

	Pontook Dam <u>Fund</u>	Library <u>Fund</u>	<u>Totals</u>
<i>Revenues</i>			
Charges for services	\$ -	\$ -	\$ -
Other local sources	<u>1,676</u>	<u>-</u>	<u>1,676</u>
Total revenues	<u>1,676</u>	<u>-</u>	<u>1,676</u>
<i>Expenditures</i>			
General government	-	-	-
Library	<u>-</u>	<u>4,599</u>	<u>4,599</u>
Total expenditures	<u>-</u>	<u>4,599</u>	<u>4,599</u>
Excess (deficiency) of revenues over expenditures	<u>1,676</u>	<u>(4,599)</u>	<u>(2,923)</u>
<i>Other financing sources (uses)</i>			
Transfers from other funds	13,754	4,300	18,054
Transfers to other funds	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>(6,246)</u>	<u>4,300</u>	<u>(1,946)</u>
Excess (deficiency) of revenues over expenditures and other sources and uses	(4,570)	(299)	(4,869)
Fund balance, January 1	<u>200,133</u>	<u>184</u>	<u>200,317</u>
Fund balance, December 31	<u>\$ 195,563</u>	<u>\$ (115)</u>	<u>\$ 195,448</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINING BALANCE SHEET
ALL TRUST FUNDS
DECEMBER 31, 2003

Exhibit B-1

	<u>Expendable</u>	<u>Nonexpendable</u>	<u>Capital Reserve</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	<u>34,503</u>	<u>19,295</u>	<u>105,451</u>	<u>159,249</u>
Total assets	<u>\$ 34,503</u>	<u>\$ 19,295</u>	<u>\$105,451</u>	<u>\$159,249</u>
LIABILITIES AND FUND BALANCE				
<i>Liabilities</i>				
Due to Dummer School District	\$ 28,041	\$ -	\$ -	\$ 28,041
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>28,041</u>	<u>-</u>	<u>-</u>	<u>28,041</u>
<i>Fund Balance</i>				
Reserved for endowments	-	19,295	-	19,295
Designated for capital acquisition	-	-	105,451	105,451
Designated by trust instruments	<u>6,462</u>	<u>-</u>	<u>-</u>	<u>6,462</u>
Total fund balance	<u>6,462</u>	<u>19,295</u>	<u>105,451</u>	<u>131,208</u>
Total liabilities and fund balance	<u>\$ 34,503</u>	<u>\$ 19,295</u>	<u>\$105,451</u>	<u>\$159,249</u>

See accompanying notes.

TOWN OF DUMMER
Dummer, New Hampshire
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

Exhibit B-2

Revenues

New funds	\$ -
	<hr/>
Total revenues	-
	<hr/>

Expenditures

Excess (deficiency) of revenues over expenditures	-
	<hr/>

Other financing sources (uses)

Transfers from special revenue funds	-
Transfers to other funds	-
	<hr/>
Total other financing sources (uses)	-
	<hr/>

Excess (deficiency) of revenues over expenditures and other sources and uses	-
---------------------------------------------------------------------------------	---

Fund balance, January 1	19,295
	<hr/>

Fund balance, December 31	\$ 19,295
	<hr/> <hr/>

Town of Dummer

Receipts

January through December 2004

Jan - Dec 04

Income	
3100 · Revenue From Taxes	
3110 · Property Taxes	374,345.13
3115 · Overpayment on Taxes	-1,268.82
3120 · Land Use Change Tax	4,839.65
3125 · Liens & Levies	2,461.42
3185 · Yield Tax	59,592.50
3186 · Payment in Lieu of Taxes	110,516.49
3190 · Interest & Penalties on Taxes	3,411.02
Total 3100 · Revenue From Taxes	553,897.39
3200 · Revenue from Licenses, Permits	
3220 · Motor Vehicle Permit Fees	50,452.00
3230 · Building Permits	172.00
3290 · Other Licenses, Permits & Fees	1,201.96
Total 3200 · Revenue from Licenses, Permits	51,825.96
3350 · Revenue from State of NH	
3351 · Shared Revenue	2,110.50
3352 · Rooms & Meals Tax	10,739.52
3353 · Highway Block Grant	26,391.26
3359 · RR Tax, Fire Training, etc	475.99
Total 3350 · Revenue from State of NH	39,717.27
3400 · Revenues - Charges for Services	
3404 · Garbage/Refuse (AVRRDD Permits)	57.00
Total 3400 · Revenues - Charges for Services	57.00
3500 · Revenues - Misc. Sources	
3502 · Interest on Investments	
3502-1 · BCB Interest Deposit	64.44
3502-30 · NHPDIP	
3502-31 · General Fund Interest Deposit	2,418.18
3502-32 · Master Plan Interest Deposit	61.02
3502-33 · Pontook Fund Interest Deposit	2,022.82
Total 3502-30 · NHPDIP	4,502.02
Total 3502 · Interest on Investments	4,566.46
3503 · Rents of Property	15.00
3509 · Misc. Revenues	76.00
Total 3500 · Revenues - Misc. Sources	4,657.46
3510 · C. Holt-Mortgage	773.28
3900 · Interfund Oper. Transfers In	
3916 · Trust Funds	
3920 · Cemetery Trust Fund	2,790.56
Total 3916 · Trust Funds	2,790.56
Total 3900 · Interfund Oper. Transfers In	2,790.56
Total Income	653,718.92
Expense	0.00
Net Income	653,718.92

Detailed Statement of Expenditures

	<u>Name</u>	<u>Amount</u>
4130 · Executive		
	Accounting Connection	1,400.00
	Angela L. Jewett	452.18
	AT&T	293.58
	Bergeron, Doris	1,200.00
	Berlin City Bank	30.00
	Coos County Registry of Deeds	62.49
	Doris N. Bergeron	583.29
	Dube, Patrick	342.00
	F.M. Piper Printing LLC	15.00
	Gagnon, Louise	8,571.00
	Hawkins, Elizabeth	1,400.00
	Holt, Christopher R	1,400.00
	Jewett, Angela	4,500.00
	Lachance, Sarah	300.00
	Louise W. Gagnon	992.18
	LRGH Occupational Health	51.75
	N.H. LoGIN	10.00
	NCIA	119.70
	NH City & Town Clerks Assoc	20.00
	NH Tax Collectors' Association	50.00
	Porter Office Machines Corp.	250.00
	Postmaster Milan NH	36.00
	Primedia Business	171.00
	Regena A.Elliott	9.68
	Sarah Cordwell	24.00
	SECRETARY OF STATE	151.00
	Smith & Town	740.00
	Stark & Son Machining	30.56
	Treasurer State of NH	185.00
	Verizon	831.41
	Viking Office Products	803.47
	Wyman, A. Bradford	1,500.00
	Wire Transfer	15.00
Total 4130 · Executive		26,540.29

4140 · Election, Registration, VS

Bacon, Donald	102.20
Bergeron, Doris	328.50
Cordwell, Sarah E	439.20
Doherty, Craig	331.20
Dummer Community Church	320.00
Elizabeth A. Hawkins	20.93
Elliott, Regena	441.00
Gagnon, Louise	344.70
Hanson, Marcia	328.50
Hawkins, Elizabeth	329.40
Holt, Christopher R	329.40
NCIA	6.00
Regena A.Elliott	11.30

	<u>Name</u>	<u>Amount</u>
	Salmon Press	75.00
	Soldano, Rosalie	191.70
	Stiles, Lorna M.	18.00
	The Daily Sun	196.00
	Treasurer State of NH	36.92
	White Mountain Lumber Com	49.32
	Wyman, A. Bradford	329.40
Total 4140 · Election, Registration, VS		<u>4,228.67</u>
4150 · Financial Administration		
	Dineen & Crane, PLLC	3,600.00
Total 4150 · Financial Administration		<u>3,600.00</u>
4152 · Revaluation of Property		
	Avitar Associates of N.E. Inc.	7,432.22
Total 4152 · Revaluation of Property		<u>7,432.22</u>
4153 · Legal Expenses		
	James E. Michalik, Esq	3,285.00
Total 4153 · Legal Expenses		<u>3,285.00</u>
4191 · Planning & Zoning		
	Debra Muder	90.00
	James Soldano	42.00
	Lorraine Duchesne	99.46
	North Country Council	125.00
	Sarah Cordwell	100.00
	The Daily Sun	200.00
	Regena A.Elliott	16.39
Total 4191 · Planning & Zoning		<u>672.85</u>
4194 · General Government Building		
	AT&T	25.57
	Dan Enman	109.73
	Donald J. Bacon	29.20
	Ethan T. Enman	19.73
	Garrett Pike	18.00
	Irving Oil Corporation	1,014.39
	L. Diane Holt	370.50
	Luke Enman	55.73
	Mt. Village Construction	272.60
	Munces Superior Inc.	86.25
	NES Fire & Safety	60.00
	North Country Flag Co.	67.67
	PSNH	1,179.61
	Sarah Cordwell	80.00
	Soldano Electric	96.22
	Terra Map	700.00
	Verizon	299.26
Total 4194 · General Government Building		<u>4,484.46</u>
4195 · Cemeteries		
	Dan Enman	655.36

	<u>Name</u>	<u>Amount</u>
	Enman, Daniel	225.00
	Ethan T. Enman	90.73
	Garrett Pike	99.00
	L. Diane Holt	977.62
	Leonard Gallagher	500.00
	Luke R. Enman	252.33
	Rachel E. Jewett	85.97
	Rod Young	773.00
Total 4195 · Cemeteries		<u>3,659.01</u>
4196 · Insurance		
4196.01 · Workers' Compensation		
	Primex	3,003.45
Total 4196.04 · Liability		<u>3,003.45</u>
Total 4196 · Insurance		
4197 · Advertising & Regional Assoc		
	NH Municipal Association	519.00
	North Country Council	346.62
Total 4197 · Advertising & Regional Assoc		<u>865.62</u>
4199 · Other General Government		
	Leonard & Marcia Hanson	127.56
	Haven Neal Forestry Services	1,202.00
Total 4199 · Other General Government		<u>1,329.56</u>
4100 · General Government - Other		
	City of Berlin Engineering Dep	12,459.46
Total 4100 · General Government - Other		<u>12,459.46</u>
Total 4100 · General Government		
4200 · Public Safety		
4215 · Ambulance		
4216 · Ambulance Chassis Fund		
	Milan Trustee of Trust Funds	2,500.00
Total 4216 · Ambulance Chassis Fund		<u>2,500.00</u>
4215 · Ambulance - Other		
	M&D Ambulance	3,400.00
Total 4215 · Ambulance - Other		<u>3,400.00</u>
4220 · Fire		
	Eugene Cordwell	59.62
	Milan Variety	142.00
	Russell Doucette	207.76
	Town of Milan	7,432.00
Total 4220 · Fire		<u>7,841.38</u>
4240 · Building Inspector		
	James Montelin	287.45
Total 4240 · Building Inspector		<u>287.45</u>

	<u>Name</u>	<u>Amount</u>
4300 · Highways & Streets		
4311 · Administration		
	HealthTrust	4,254.64
	LRGH Occupational Health	43.00
Total 4311 · Administration		<u>4,297.64</u>
4312 · Highway Maintenance		
	Bacon, Donald	17,687.90
	Bear's Power Wash	80.00
	Berlin Insulation Company	950.00
	Bond Auto Parts, Inc.	4.99
	Donald J. Bacon	13,640.00
	Gagne & Sons Logging Co.	350.00
	Harley E. Mason Jr.	1,487.50
	Hawkins, Elizabeth	-145.00
	Lane Ballston Spa	747.19
	North American Salt Co.	1,667.60
	Peter Roberts	1,953.00
	Pike Industries, Inc.	109.58
	Rod Young	294.00
	Treasurer State of NH	20.53
	White Mountain Lumber Com	67.48
Total 4312 · Highway Maintenance		<u>38,914.77</u>
4314 · Fuel		
	Munces Superior Inc.	3,110.63
Total 4314 · Fuel		<u>3,110.63</u>
4315 · General Highway		
	Bacon, Donald	3,109.80
	BERLIN CITY FORD Inc.	434.08
	Berlin Spring Inc.	915.56
	Bond Auto Parts, Inc.	677.73
	Howard P. Fairfield Inc.	1,009.00
	Liberty International Trucks of	730.86
	McDevitt Trucks Inc.	4,372.78
	Merriam Graves Corp.	134.10
	Mountain Tire Corporation	163.84
	Sanel Auto Parts	1,195.05
	White Mountain Lumber Com	25.30
Total 4315 · General Highway		<u>12,768.10</u>
4320 · Sanitation		
4323 · Solid Waste Collection		
	Milan Excavating Inc.	23,016.00
Total 4323 · Solid Waste Collection		<u>23,016.00</u>
4324 · Solid Waste Disposal		
	AVRRDD	4,703.05
	AVRRDD-Mt. Carberry Landfil	16,494.89
Total 4324 · Solid Waste Disposal		<u>21,197.94</u>

	<u>Name</u>	<u>Amount</u>
4400 · Health		
4415 · Health Agencies & Hospitals		
	AV Mental Health	309.00
Total 4415 · Health Agencies & Hospitals		<u>309.00</u>
4440 · Welfare		
4449 · Other Welfare		
	American Red Cross	130.80
	Senior Meals Program	110.00
	TRI County Community Action	875.00
Total 4449 · Other Welfare		<u>1,115.80</u>
4500 · Culture & Recreation		
4520 · Parks & Recreation		
	Town of Milan	250.00
Total 4520 · Parks & Recreation		<u>250.00</u>
4550 · Library		
	American Library Preview	301.34
	Caron Building Center	473.97
	Dummer Public Library	3,864.81
	Irving Oil Corporation	59.31
	James J. Kiepper	15.00
	NCIA	49.46
	PSNH	46.62
	Shaw, Douglas	133.00
	Taste of Home Books	23.98
	Verizon	239.88
Total 4550 · Library		<u>5,207.37</u>
4600 · Conservation		
4611 · Conservation Administration		
	NHACC	150.00
Total 4611 · Conservation Administration		<u>150.00</u>
4910 · Interfund Operating Transfers		
4913 · Trans. to Capital Projects		
4913-A · Capital Roads		
	Bacon, Donald	5,650.20
	Donald J. Bacon	8,955.00
	Peter Roberts	19,425.00
	Rod Young	210.00
Total 4913-A · Capital Roads		<u>34,240.20</u>
4913-B · Capital Buildings		
	Bacon, Donald	2,379.80
	Donald J. Bacon	2,283.00
	Mt. Village Construction	51,140.00
	Peter Roberts	56.00
	White Mountain Lumber Company	264.65
Total 4913-B · Capital Buildings		<u>56,123.45</u>

	<u>Name</u>	<u>Amount</u>
4915 · Trans. to Capital Reserve Funds		
4915-A · Road Cap Reserve Fund		
Total 4915-A · Road Cap Reserve Fund		21,759.80
4915-C · Truck Cap Reserve Fund		
		<u>10,000.00</u>
Total 4915 · Trans. to Capital Reserve Funds		31,759.80
4930 · Payments to Other Governments		
4933 · Local Education Taxes Assessed		
	Dummer School District	276,367.00
Total 4933 · Local Education Taxes Assessed		
4930 · Payments to Other Governments		
	Angela L. Jewett, Tax Collector	9,801.90
	Donald M. Bisson Treasurer	<u>154,087.00</u>
Total 4930 · Payments to Other Governments		440,255.90
6560 · Payroll Expenses		
	Bacon, Donald	1,818.42
	Bergeron, Doris	116.93
	Cordwell, Sarah E	33.60
	Doherty, Craig	25.33
	Dube, Patrick	28.90
	Elliott, Regena	33.73
	Enman, Daniel	13.77
	Enman, Luke	8.27
	Gagnon, Louise	682.05
	Hanson, Marcia	25.13
	Hawkins, Elizabeth	132.30
	Holt, Christopher R	132.30
	Jewett, Angela	344.25
	Lachance, Sarah	22.95
	Shaw, Douglas	10.18
	Soldano, Rosalie	14.67
	Stiles, Lorna M.	1.52
	Wyman, A. Bradford	139.95
		<u>-2.84</u>
Total 6560 · Payroll Expenses		3,581.41
		761,887.43

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER Year Ending 12/31/2004

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		2004	PRIOR LEVIES		
			2003	2002	2001+
Property Taxes	#3110	XXXXXX	\$ 46,657.52	\$ 199.00	\$ 1,314.00
Resident Taxes	#3180	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax (a) \$.02/yd	#3187	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
		XXXXXX			
		XXXXXX			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 456,333.00	\$ 138.06
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 9,561.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 59,814.29	\$ 0.00
Excavation Tax (a) \$.02/yd	#3187	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENTS

Remaining From Prior Year		\$ 1,328.34			
New This Fiscal Year		\$ 2,093.08			
Interest - Late Tax	#3190	\$ 472.84	\$ 3,044.38	\$ 0.22	\$ 373.56
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 529,602.55	\$ 49,839.96	\$ 199.22	\$ 1,687.56

*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORTFor the Municipality of DUMMER Year Ending 12/31/2004**CREDITS**

REMITTED TO TREASURER	2004	PRIOR LEVIES		
		2003	2002	2001+
Property Taxes	\$ 323,121.18	\$ 37,855.23	\$ 2.00	\$ 1,310.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 4,341.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 59,762.32	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 472.84	\$ 3,044.38	\$ 0.22	\$ 373.56
Excavation Tax (@ \$.02/yd)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 8,567.72	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	\$ 53.73			

ABATEMENTS MADE

Property Taxes	\$ 564.50	\$ 261.06	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 2,610.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax (@ \$.02/yd)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 132,647.32	\$ 111.57	\$ 197.00	\$ 4.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 2,610.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 51.97	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax (@ \$.02/yd)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Remaining Overpayments - Prior Yrs.	\$ 0.00			
Remaining Overpayments - This Year	\$ 293.00			
This Years' Overpayments Returned	\$ 1,800.08			
Prior Years' Overpayments Returned	\$ 1,274.61			
TOTAL CREDITS	\$ 529,602.55	\$ 49,839.96	\$ 199.22	\$ 1,687.56

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER Year Ending 12/31/2004

DEBITS

UNREDEEMED & EXECUTED LIENS	2004	PRIOR LEVIES		
		2003	2002	2001+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 3,930.06	\$ 0.00
Liens Executed During FY	\$ 0.00	\$ 9,801.90	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00		
Interest & Costs Collected	\$ 0.00	\$ 20.73	\$ 448.66	\$ 0.00
TOTAL LIEN DEBITS	\$ 0.00	\$ 9,822.63	\$ 4,378.72	\$ 0.00

CREDITS

REMITTED TO TREASURER		2004	PRIOR LEVIES		
			2003	2002	2001+
Redemptions		\$ 0.00	\$ 1,186.52	\$ 3,909.88	\$ 0.00
Interest & Costs Collected	#3190	\$ 0.00	\$ 20.73	\$ 448.66	\$ 0.00
Abatements of Unredeemed Liens		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Liens Decded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 8,615.38	\$ 20.18	\$ 0.00
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 9,822.63	\$ 4,378.72	\$ 0.00

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? yes

TAX COLLECTOR'S SIGNATURE Angela L Jewett DATE 1/10/05
Angela L. Jewett

TOWN OF DUMMER, NH

**REPORT OF
THE TRUST FUNDS**

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ 208,857.65

Please insert the total of **ALL** funds here

Town/City Of: Dummer For Year Ended: 2004

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Sarah Lebrance
[Signature]

Print and sign

Signed by the Trustees of Trust Funds

on this date 2/10/05

REMINDERS FOR TRUSTEES

- 1. **SIGNATURES** - Print and sign on lines provided above.
- 2. **INVESTMENT POLICY** - RSA 31:32 requires the trustees to adopt an investment policy and review and confirm this policy at least annually.
- 3. **PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE**- RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- 4. **WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. www.nh.gov/nhdoj/charitable/
- 5. **FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- 6. **CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- 7. **WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Finance Bureau
PO Box 487, Concord, NH 03302-0487
(603) 271-3397

REPORT OF THE TRUST FUNDS OF THE TOWN OF DUMMER

MS9 pg 2

Principal

	Created	Name of Trust Fund	Purpose of Trust	How Invested	Begin Year Balance	New Funds Created	\$ Gains or Losses
1)	6/11/1990	Lovejoy	Perpetual Cemetary Care	MBIA	9,170.44		
2)	2/1/1932	AM AJ Newell	" "	MBIA	200.00		
3)	10/6/1941	DT Wentworth	" "	MBIA	300.00		
4)	3/1/1963	Miles & Bickford	" "	MBIA	500.00		
5)	10/29/1965	Leon R Farwell	" "	MBIA	200.00		
6)	12/8/1966	H&H Faulkenham	" "	MBIA	400.00		
7)	8/11/1967	Thomas Sheilds	" "	MBIA	200.00		
8)	8/25/1970	P&L Littlehale	" "	MBIA	500.00		
9)	5/10/1971	H & Rachel Holt	" "	MBIA	250.00		
10)	8/22/1977	J&K Emery	" "	MBIA	300.00		
11)	6/4/1979	WM Cameron	" "	MBIA	100.00		
12)	8/8/1980	Blanche Goud	" "	MBIA	200.00		
13)	7/6/1982	E.R. Allan	" "	MBIA	100.00		
14)	11/6/1984	A Brown & T Smith	" "	MBIA	350.00		
15)	6/29/1989	Cemetery Fund	" "	MBIA	600.00		
16)	2/23/1990	J&V Dinsmore	" "	MBIA	500.00		
17)	11/2/1993	RCM Glover	" "	MBIA	500.00		
18)	7/6/1993	Wight Lot C Lacey	" "	MBIA	300.00		
19)	10/26/1994	George Derby	" "	MBIA	500.00		
20)	9/8/1995	Clyde & Phyllis Holt	" "	MBIA	400.00		
21)	8/1/1996	Jack Bourbeau	" "	MBIA	300.00		
22)	11/21/1997	Phillip & Rita Faucher	" "	MBIA	300.00		
23)	6/7/1996	D.E. Enman	" "	MBIA	100.00		
24)	6/25/1999	Goodrum & Corcoran	" "	MBIA	300.00		
25)	6/25/1999	C&M Wentworth	" "	MBIA	300.00		
26)	11/24/1999	P&P Wentworth	" "	MBIA	300.00		
27)	11/24/1999	R&E Faulkenham	" "	MBIA	300.00		
28)	12/17/1999	C&R Elliott	" "	MBIA	300.00		
29)	3/24/2000	D Bergeron	" "	MBIA	300.00		
30)	11/27/2000	Olive Lemire	" "	MBIA	150.00		
31)	11/27/2000	Ruth Silver	" "	MBIA	150.00		
32)	12/3/2001	Earl Anderson	" "	MBIA	150.00		
TOTALS =					18,520.44	0.00	0.00
1)	3/24/2000	Bridge Cap Reserve Fund	Bridges	MBIA	40,000.00		
2)	11/1/1999	Road Cap Reserve Fund	Roads	MBIA	20,652.39	56,000.00	
3)	1/1/1998	Truck Cap Reserve	Truck	MBIA	40,253.82	10,000.00	
4)	8/14/2001	Erma Enman Library Trust	Library	MBIA	774.58		
5)	10/16/2003	Tuition Expendable Trust	Tuition	MBIA	28,000.00		
6)	12/30/2004	Sand Shed	Shed	MBIA	10,781.35		
TOTALS =					140,462.14	66,000.00	0.00

FOR YEAR ENDING 2004							
Principal			***Income***				pg 3 MS9
	Withdrawals	End Year Balance	Begin Year Balance	Income During Year	Expended During Year	End Year Balance	Grand Total P&I End of Year
1)		9,170.44	2,464.41	114.70	2,563.46	15.65	9,186.09
2)		200.00	-41.56	46.74	0.00	5.18	205.18
3)		300.00	693.90	10.34	90.84	613.40	913.40
4)		500.00	1,663.20	21.54	45.42	1,639.32	2,139.32
5)		200.00	123.88	3.72	45.42	82.18	282.18
6)		400.00	398.33	7.53	45.42	360.44	760.44
7)		200.00	10.74	1.85	0.00	12.59	212.59
8)		500.00	430.59	9.59	45.42	394.76	894.76
9)		250.00	6.10	1.94	0.00	8.04	258.04
10)		300.00	8.28	3.66	0.00	11.94	311.94
11)		100.00	0.27	0.00	0.00	0.27	100.27
12)		200.00	12.06	1.85	0.00	13.91	213.91
13)		100.00	2.21	0.00	0.00	2.21	102.21
14)		350.00	16.54	4.16	0.00	20.70	370.70
15)		600.00	469.45	10.59	0.00	480.04	1,080.04
16)		500.00	28.04	5.12	0.00	33.16	533.16
17)		500.00	13.11	5.11	0.00	18.22	518.22
18)		300.00	5.03	3.66	0.00	8.69	308.69
19)		500.00	12.01	5.11	0.00	17.12	517.12
20)		400.00	6.30	4.57	0.00	10.87	410.87
21)		300.00	13.15	3.66	0.00	16.81	316.81
22)		300.00	13.70	3.66	0.00	17.36	317.36
23)		100.00	4.10	0.00	0.00	4.10	104.10
24)		300.00	9.09	3.66	0.00	12.75	312.75
25)		300.00	9.09	3.66	0.00	12.75	312.75
26)		300.00	15.13	3.66	0.00	18.79	318.79
27)		300.00	10.79	3.66	0.00	14.45	314.45
28)		300.00	14.22	3.66	0.00	17.88	317.88
29)		300.00	7.50	3.66	0.00	11.16	311.16
30)		150.00	9.84	1.38	0.00	11.22	161.22
31)		150.00	9.84	1.38	0.00	11.22	161.22
32)		150.00	3.42	1.15	0.00	4.57	154.57
	0.00	18,520.44	6,442.76	294.97	2,835.98	3,901.75	22,422.19
1)		40,000.00	1,692.12	407.35	0.00	2,099.47	42,099.47
2)	26505.00	50,147.39	551.45	677.68	0.00	1,229.13	51,376.52
3)		50,253.82	2,301.99	501.19	0.00	2,803.18	53,057.00
4)		774.58	20.23	7.49	0.00	27.72	802.30
5)		28,000.00	40.62	277.23	0.00	317.85	28,317.85
6)		10,781.35	0.00	0.97	0.00	0.97	10,782.32
	26505.00	169,175.79	4,606.41	1,871.91	0.00	6,477.35	186,435.46

**TOWN OF DUMMER, NEW HAMPSHIRE
TOWN CLERK'S REPORT
2004**

Received for 495 MV Permits

\$ 50,468.00

DOG LICENSES

9	Male dogs @ 9.00 each	\$ 81.00	
14	Neutered Male dogs @ 6.50 each	\$ 91.00	
15	Spayed Female dogs @ 6.50 each	\$ 97.50	
2	Female dogs @ 9.00 each	\$ 18.00	
8	Dogs/owner over 65 @ 2.00 each	\$ 16.00	
3	Kennel Licenses @ 12.00 each	\$ 36.00	
2	Kennel Licenses @ 20.00 each	\$ 40.00	
1	Kennel Licenses @ 25.00 each	\$ 25.00	
0	Puppy @ 6.50	\$ -	
2	Penalty	\$ 4.00	
			\$ 408.50
	Minus Clerks Fee 76 @ .50 each		\$ 38.00
			\$ 370.50
8	Town Officers filing fees	\$ 8.00	
0	Death Certificate Copies	\$ -	
6	Birth Certificate Copies	\$ 60.00	
6	Marriage Certificate Copy	\$ 92.00	
1	Marriage Licenses	\$ 45.00	
			\$ 205.00

Total Remitted to Treasurer 2004

\$ 51,043.50

Respectfully Submitted,

Louise Gagnon
Town Clerk

TOWN OF DUMMER, NH

SELECTMEN'S REPORT - 2004

We continued to make improvements to our infrastructure in 2004 and the usual business of the Town proceeded reasonably well. However, there are some events and circumstances that warrant more detailed attention.

Perhaps most noteworthy in 2004 was the low tax rate of \$13.64. This is an artifact of a dispute we are having with Pontook Operating LLC and unfortunately, this will not be true in 2005 and later. Furthermore, the low rate failed to generate the income required to support the 2004 budget, but we had a surplus which was adequate to cover our expenses. As we explained in our report last year, we decided to terminate our Payment-In-Lieu-of-Taxes (PILOT) agreement with Pontook. In doing that, we placed the hydro asset on the tax roles for a value of \$10,250,500, which should have generated \$96,150. (The State taxes utilities directly for the State Education Tax portion of our tax rate, which was \$4.26 in 2004) Pontook declined to pay the tax and instead sent us their customary PILOT, which was \$110,516. The problem arises from the fact that the Department of Revenue Administration (DRA) calculated our rate assuming we would receive both payments. We reported the PILOT as income (because it represents their production in 2003, not 2004) and carried the hydro facility on our tax roles. We continue to dispute the Pontook contract and will have a similar problem in 2005, but we are working with the DRA to assure that we do not have the negative cash flow effect again.

Through our attorney, we have asked the court to issue a Declaratory Judgment regarding the validity of the PILOT agreement. We cannot expect a determination on this until late in 2005, at best. Meanwhile, in 2004 we can expect to receive about \$80,000 in PILOT, based upon Pontook's production figures from December, 2003 through November, 2004 at their contract rate of 3.6¢/kwh. This is a reduction from 5.8¢/kwh upon which most of 2003 was calculated and from a market rate of about 4.9¢/kwh through the last year. It is our contention that we are being shortchanged about 1.6¢/kwh, or the difference

TOWN OF DUMMER, NH

between their contract rate and market rate. Their contract is with a sister subsidiary of Brascan, which appears to allow them to sequester some of their returns from Pontook, isolating them from the terms of our PILOT agreement. If we are correct, the difference would be approximately \$30,000. It is for this reason that we are seeking to abandon the PILOT in favor of taxing the Pontook facility.

We are very much pleased with our new sand shed, which should place us well in compliance with environmental requirements and which has improved the Road Agent's winter maintenance work. Instead of a concrete base, as described in our proposal last March, we decided on a pavement floor as less expensive and easier to maintain. We have a problem with the west and north bunker walls, which are not back-filled and will require extra reinforcement this summer for an additional \$3,000.

Our only plans for capital improvements this year are for roads and for a new, compliant access ramp for the Town Hall.

Donald Bacon did all of the capital road work on his own last year. This work was focused on ditching, re-graveling and grading the Hawkins and Ferry Roads.

Last year we wrote about our serious and long-standing problems with the Paris Road. We have not resolved this and the road flooded yet again this winter, closing off traffic for an extended period. Both Stark and Dummer residents have asked us to work on a solution. At this point we are unsure what that will be.

Each year we like to study the NH Municipal Association wage, salary and benefits survey for towns of less than 1,000 residents to see if we are both fair and competitive. Accordingly, this year we have included in our budget funds to increase the Town share of the Road Agent's health insurance premium from 50% to 80%, and to give the Clerk and Treasurer raises of \$200 and \$300, respectively. The enhanced insurance benefit for the Road Agent will cost \$3,382.50.

Last year we reported that the Department of Revenue Administration (DRA) would be auditing our compliance with the State Property tax guidelines. They did that, but we are not due

TOWN OF DUMMER, NH

to receive our “report card” until later this spring, once they have had an opportunity to review our new equalization report. Already, we are having some difficulties with meeting some State required statistical valuation parameters. This is caused by the low number of sales we experience in the course of a year, rendering an inadequate statistical sample. We are asking AVITAR to help us with this.

We also reported that we will be beginning a five-year contract with AVITAR for the continuous revaluation of the Town to bring us to our next mandated update in 2009. One result of this is the increase in our revaluation budget item (4152). The major part of it should remain constant throughout the contract, but there are software license fees and map updated which are not part of that contract and could change.

Once again, rather than put the roadside trash collection contract out to bid, we negotiated a new, single-year contract with Milan Container. They requested an increase equal to the cost of living index, which calculated to a \$624 increase, or 3%. Their service remains excellent and we felt it would serve us well to not risk an unknown contractor by going out to bid. On the AVRRDD side, we are pleased to note that our budgeted share of that operation, including tipping fees, has diminished slightly.

Our legal expenses line item (4153) is larger this year in anticipation of the Pontook Hydro dispute and a challenge to our zoning ordinance by a landowner who has hired an attorney to make his case.

As always, we need interested citizens to volunteer for important posts in Town government. The ZBA and Conservation Commission are looking for members. Please take some time to help your town operate as well as it can. Furthermore, when someone resigns from a position, please be sure to write the resignation to the Town Clerk so that we can maintain our records. Contact your Board of Selectmen. We meet Monday evenings from 7:00 to 9:00.

Board of Selectmen

TOWN OF DUMMER, NH

ANDROSCOGGIN VALLEY REGIONAL REFUSE DISPOSAL DISTRICT 2004 ANNUAL REPORT OF DISTRICT ACTIVITIES

The AVRDD 2004 Budget apportionment for our member municipalities totaled \$893,375. A surplus of \$340,870.23 from the 2003 budget was used to reduce apportionments with a net budget of \$552,204.77 being billed to the member municipalities. The proportionate share of the credit for the Town of Dummer was \$5,194.49, reducing your gross apportionment of \$12,744.75 to \$7,550.26. Preliminary reconciliation of the 2004 budget shows a surplus of approximately \$440,000 being available to credit toward 2005 apportionments.

Our Materials Recycling Facility marketed a total of 2,097.61 tons of recyclables for the period January 1, 2004 through December 31, 2004, representing \$116,588.11 of marketing income to the District. In addition to the marketing revenue derived from the recyclables, there is also an avoided cost of disposal at the landfill. Our avoided cost for 2004 totals \$140,539.87.

For calendar year 2004, our Transfer Station received 3,255 deliveries from District residents for a total of 922.42 tons of bulky waste and construction and demolition debris. In addition, our 159 commercial accounts delivered 1,065.96 tons of bulky waste and construction and demolition debris and 286.40 tons of wood. Recycling at the Transfer Station consisted of 1,316.01 tons of wood that was processed through a grinder, 593.51 tons of scrap metal and 394.44 tons of brush which was chipped with the District-owned chipper. In addition, 297 refrigerators/air conditioners; 438 propane tanks; 5,322 tires and 13,743 feet of fluorescent bulbs and 1,032 HID bulbs were received. Transfer Station income from all sources totaled \$84,068.80. The Recycling Center and Transfer Station are operated, under contract with the District, by FERCO Recycling, Inc. of Berlin.

Election of officers was held at the District Annual Meeting in April 2004: Raymond Chagnon of Berlin was re-elected District Chairman; Clara Grover of Errol was re-elected Vice Chairman and Earl Wadsworth of Dummer was re-elected Secretary-

TOWN OF DUMMER, NH

Treasurer. Other District Representatives are: Yves Zornio of Gorham, David Tomlinson of Randolph, Linda Cushman of Jefferson, Paul Grenier for the Coos County Unincorporated Towns, Lorna Aldrich of Northumberland, George Bennett of Stark and Richard Lamontagne of Milan.

In June, the District conducted its thirteenth annual Household Hazardous Waste Collection Day. The collection was held at the District Transfer Station with 433 households participating. The project was funded through the District Household Hazardous Waste Fund with an assessment of fifty cents (\$.50) per capital to the district communities. In addition a grant from the State of New Hampshire reimbursed the District at nineteen cents (\$.19) per capita. The next Household Hazardous Waste Collection Day will be held Saturday, June 4, 2005 at the District Transfer Station.

2004 marked the first fill year of operations for the AVRRDD-Mt. Carberry Landfill. The landfill, operated under contract with the District by Cianbro Corp., had a very successful second year. No assessment was made to the District municipalities for Mt. Carberry operations, with income raised through landfill tipping fees covering operating expenses. Any landfill funds remaining at the end of the year will be held in reserve, by the District, to pay for Mt. Carberry operating and capital expenses.

Respectfully submitted,

Sharen E. Gauthier
Executive Director

TOWN OF DUMMER, NH

2004 LIBRARY REPORT

2004 was the year of transition again for the library. Doug Shaw passed the position of librarian on to Elizabeth Ruediger in July. Soon after, the library received a fresh coat of paint and numerous small improvements. This task was accomplished largely due to the efforts of Butch Loven who, as a RSVP volunteer, is indispensable. Butch also tended to the garden and built shelves in the basement.

Karen Loven created window treatments. Eight-foot runners were also added in between the shelving units.

Jim Soldano aided in some electrical work to the storage area and the front entrance. We have 4 additional lamps donated to the library to light each side of the exterior doors and the ramp leading to the emergency exit.

There may be work to be done to the chimney in the coming year and we will need to address the possibility of mold and bacteria build-up in the ceiling tiles of the interior spaces.

The Friends of the Library group had a very successful Harvest Soup Supper, raising \$300 for the library. The group hopes to host a tea party in the spring and a garden tour in the summer. We had over a dozen children attend the summer reading program, instructed by the "Friends" president, Lynne Bacon. Thanks go out to Lynne and the half-dozen fantastic and faithful volunteers and patrons who keep this library Dummer's literary connection.

Elizabeth Ruediger

TOWN OF DUMMER, NH

**DUMMER PUBLIC LIBRARY
2005 PROPOSED BUDGET**

Salary	\$1,820
Heating Oil.....	800
Electricity	550
Phone	550
Internet Provider	150
Building Maintenance	750
Insurance	200
Supplies.....	265
Books	265
Summer Reading Program	100
Total.....	\$5,450

TOWN OF DUMMER, NH

MILAN & DUMMER AMBULANCE SERVICE

The Milan & Dummer Ambulance Service has accomplished many goals this year. With the help from the Homeland Security Grants for our two towns we were able to purchase a new suction machine and a blood pressure monitoring machine. The blood pressure monitor has been used on regular calls and on transfers to higher-care facilities that helped verify the vitals taken manually. Our ambulance now has new equipment to provide better Basic and Advanced life-saving care to our area. New turnout gear of pants, jackets, and helmets were purchased that give our attendants better protection from dangerous situations consisting of blood, fire and other hazards.

Thanks to a WalMart grant, other personal donations from families of deceased family members and aggressively obtaining moneys owed to the M&D Ambulance from individuals and insurance companies, we were able to reduce the appropriations by almost one third. This is where the M&D Ambulance needs help from our town citizens, who would be able to help be becoming EMTs to volunteer helping to provide better service with our area health care. With more attendants taking most of our missed calls we could reduce the appropriations even more.

The Milan & Dummer Ambulance Service has 16 members. Two of our members, John Boissonneau and Adam Cloutier are still in Iraq.

M&D Ambulance responded to 37 out of 59 calls this year. On 14 of the 22 missed calls, one of our members responded, however to transport a patient two EMTs are required by law and the calls were taken by another ambulance service. As stated earlier, if we can get more people to become EMT volunteers, this would help to save on our taxes.

I would like to personally thank our dedicated volunteers for their time and effort. The people who supported us at Old Home Days, with all donations, and in all other ways during the year that helped the M&D Ambulance to accomplish our goals.

Peter Roberts, Director

TOWN OF DUMMER, NH

PROPOSED 2005 BUDGET M & D AMBULANCE

Carried Over from 2004	16,894.74
Anticipated Receipts	
Calls & Grants & Donations	980.26
Appropriations	
Milan	4,800.00
Dummer	<u>2,400.00</u>
Total	\$25,075.00
Anticipated Expenses	
Phone	1,000.00
Cell Phone	250.00
PSNH (Repeater)	150.00
Postage & Office Supplies	1,000.00
Vehicle Maintenance & Repair	800.00
Radio Purchase & Repair	1,000.00
Insurance	900.00
Meals & Tolls	400.00
Payroll	8,000.00
Ambulance Supplies	550.00
Equipment Replacement	4,500.00
Continuing Education	2,500.00
Oxygen	200.00
Fuel/Oil	500.00
Unemployment Compensation Fund	800.00
Billing Service	400.00
Dispatch	1,550.00
Miscellaneous	
License Fees & Dues	75.00
Health & Other	<u>500.00</u>
Total Expenses	\$25,075.00
Capital Reserve	
Milan	5,000.00
Dummer	2,500.00

TOWN OF DUMMER, NH

NORTH COUNTRY COUNCIL 2004 ANNUAL REPORT

This has been another busy year at the Council. As we began our 31st year as a Planning Commission, we reaffirmed the Council's commitment to serve community and regional needs.

Over the past year we have expanded our capabilities based in response to our communities' needs. We have added additional capacity in grant writing and grant administration by the addition of an assistant planner and we continue to expand the capabilities of the staff by encouraging all of them to continue their education and training. Three of our planners recently received their ACIP certification. We continue to work in the areas of community planning, solid waste management, forest planning, resource planning, transportation planning, and others. If you would like to see our complete annual report you can go to www.cccouncil.org or you can request a hard copy from North Country Council. I hope you will take the time to look it over and give us some feedback as to where you think the Council could improve and how we might better serve our communities.

In the coming year we will intend to continue to improve our capabilities and service in our core areas and have taken on some projects that will continue these goals. We have been awarded a "Brownfields Assessment" grant from EPA which we began working on in late 2004. This grant will inventory and assess petroleum contamination sites throughout the region which will allow the communities in which these sites are located to understand costs of mitigating the contamination and potentially procure funding for them. We completed the regional housing needs assessment update at the end of 2004 and in the coming year will continue to work on updating our regional plan. 2005 will be another busy year.

I would like to thank you for all of your support for the Council and hope that my staff and I can continue to be of service to your community.

Sincerely,
Michael J. King, Executive Director

TOWN OF DUMMER, NH

ANDROSCOGGIN VALLEY MENTAL HEALTH CENTER

The Androscoggin Valley Mental Health & Developmental Services Advisory Council respectfully requests that the Town of Dummer continue its support of this agency through an appropriation in the amount of \$309.00 at the 2005 Town Meeting. This amount represents a \$1.00 per capita contribution based on figures from the most recent census. These funds will be used exclusively for the support of outpatient services provided through Androscoggin Valley Mental Health Center.

Over the past 38 years this agency has provided mental health services to hundreds of people living, working, raising families and going to school in the Androscoggin Valley area. Outpatient mental health services are not funded by state or federal dollars. They are expected to support themselves through client fees, third-party insurance payments, and through local support such as contributions from towns, cities and the United Way. In order to make these services affordable to all persons in need of them, fees are adjusted according to the recipient's ability to pay. Your present and past appropriations have enabled us to follow this practice and your support this year will assure its continuance. We see these services as the backbone of our community's mental health efforts and as essential in the prevention of more serious emotional, social and community problems.

We fully appreciate the pressures, financial, social and emotional, that all sectors of our local communities are experiencing at this time. These pressures are resulting in a significant increase in persons seeking our services at a time in which there has been a severe erosion of the health insurance base supporting providers such as us. More than ever we need your ongoing assistance to continue to provide your citizens with the care they are seeking.

Charles B. Cotton
Area Director

TOWN OF DUMMER, NH

TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action is requesting \$875 (level funding from last year) in funding this year from the Town of Dummer to help support its Community Contact Program. Community Contact is the field services are of Tri-County CAP. Our purpose is to assist low-income, elderly and handicapped persons to solve problems and meet their physical and financial needs. We accomplish this by providing information, counseling, referrals, budget counseling, guidance, and organizational assistance and by effectively linking households with CAP assistance programs and using community resources.

Below is a breakdown of assistance the CAP Community Contact office provided to Dummer residents over the last year.

	<u>Households</u>	<u>Dollar Amounts</u>
Fuel Assistance 2003-2004	15	9,040
Weatherization 2003-2004	1	3,261
USDA Food Assistance	24	216
Electric Assistance	15	7,341
Commodity Surplus Food	2	<u>1,440</u>
Total	57	\$21,298

TOWN OF DUMMER, NH

NORTH COUNTRY ELDERLY PROGRAMS

On behalf of North Country Elderly Programs, I would like to respectfully request funding in the amount of \$110.00 for the Senior Meals Program to be included in the upcoming Town of Dummer budget process.

During the time period of July 1, 2003 to June 30, 2004 (Fiscal Year 2004) we served Dummer area residents 360 congregate meals and 521 home-delivered meals. The Senior Meals Program has seen a steady increase each year in the client base and Fiscal Year 2004 was no exception at a growth rate of 23%.

The current need in Dummer is evident and is likely to continue on the same trend as the population continues to age and require nutritional assistance offered through the Senior Meals Program. The many benefits received by the residents of Dummer is one of socialization and personal growth as participants at the congregate site receive not only a hot, nutritious meal, but opportunities to interact with their peers through volunteering, social activities and one-on-one contact. On the other hand, home-bound individuals receive nutritious meals brought directly to their homes by the Meals on Wheels delivery team and, oftentimes, it is their only contact with the community. It is, therefore, vital that the needs of this frail population be met with support from their local friends and neighbors.

Your past support of this community-based program has been greatly appreciated and we welcome your questions and comments pertaining to this request for funding.

Respectfully,

Suzanne Kearns, Director
North Country Elderly Programs

TOWN OF DUMMER, NH

AMERICAN RED CROSS

On behalf of our clients, the Board of Directors, volunteers and staff we are requesting consideration for a Red Cross appropriation in your next fiscal year annual budget. The funding requested will support services provided by our chapter to the residents of the town of Dummer. We are requesting support at the rate of \$0.40 (forty cents) per resident, for a total of \$130.80 based on a population of 327. This rate has not been increased since 1992, even though the cost of services continues to rise.

The mission of the Red Cross is to help people prevent, prepare for, and respond to emergencies. Responding to emergencies includes providing disaster relief services, 24 hours a day, 365 days a year. The services that the American Red Cross provides are described below.

Disaster Services

This direct emergency assistance includes vouchers for food, clothing, medicine, emergency shelter, basic household necessities, mental health counseling, emergency home repairs, damage assessments and building repair estimates. In addition, American Red Cross disaster volunteers work as case managers for disaster victims, providing linkage to non-profit organizations that offer fuel assistance, emergency care for pets, donations of needed goods and services and pre-disaster needs. All direct assistance from the Red Cross is based on verified, disaster-caused needs. We never send a bill for these services, no matter how long we must stay on the scene of disaster.

International Services

The Red Cross works with other national societies to trace family members in the midst of war, civil unrest or disaster in other countries. This service includes; exchanging family messages, making international disaster relief inquiries and providing information and referral services.

Armed Forces Emergency Services

The Red Cross also serves as the official communication link between active members of the military and their families relaying

TOWN OF DUMMER, NH

urgent messages regarding birth, death and serious illness. This service is also provided 24 hours a day, 365 days a year, around the world, without federal or state government funding.

Health and Safety Programs

Preparing for emergencies is also a vital part of the Red Cross Mission. We achieve this goal by providing health and safety courses, including first aid, CPR, lifeguard training, water safety and swimming lessons and HIV/AIDS education. Each year, thousands of residents throughout the Greater White Mountain region receive certification in these classes and stand ready to assist when help is needed.

The American Red Cross, provides these services to 69 communities in its jurisdiction, covering more than 3,000 square miles from Gilmanston to the Canadian border.

The Red Cross is not a government agency and receives no federal or state government funding. We are a non-profit organization that depends on charitable gifts of time and money from the American people to provide our services.

Sincerely,

Shelly Proulx, Manager
Greater White Mountain Red Cross

TOWN OF DUMMER, NH

GOVERNOR'S COUNCILOR

It is n honor to be starting my 27th and 28th year as one of your public servants here in District One.

The executive Council is your effective po8int of contact as the top of your Executive Branch of sate government. The Council acts much like a board of directors for the administration of public law and public budget as passed by the NH House and Senate. The Council also accepts grant money from federal programs for administration to community-based organizations.

As we look into the next two years, I urge citizens to become involved through their regional planning commissions in bringing forth concerns and ideas for transportation projects. It is my opinion that not many new projects will be done, due to lack of sufficient funds. We will be lucky to maintain what we have and build what is in the current ten-year transportation plan.

District Health Councils are in full gear whereby local health concerns can be articulated directly to the Commissioner of Health and Human Services. This is the largest agency in our state government.

With a new administration headed by Governor John Lynch there will be many board and commissions looking for volunteers. If you are interested in finding out what is available please visit the Secretary of State's website at www.sos.nh.gov/redbook/index or call my office.

My office is always available to assist in questions for relief, assistance and information. Also available and free is the NH Constitution, state map and brochure on the Executive Couincel. Please contact me anytime. It is a pleasure to serve you and your region.

Ray Burton
338 River Road
Bath, NH 03740
Tel: 747-3662
Email: ray.burton4@gte.net

Ray Burton
State House Room 207
107 North Main Street
Concord, NH 03301
rburton@gov.state.nh.us

TOWN OF DUMMER, NH

VITAL STATISTICS

State of New Hampshire
Bureau of Vital Records and Health Statistics
01/01/2004 – 12/31/2004

Resident Marriage Report

<u>Date of Marriage</u>	<u>Groom</u>	<u>Residence</u>	<u>Bride</u>	<u>Residence</u>
01/10/2004	Henry Miklols	Dummer, NH	Ewa H. Pufki	Dummer, NH
05/29/2004	James P. Alton	Dummer, NH	Amelia Desmarais	Dummer, NH

Resident Birth Report

<u>Date of Birth</u>	<u>Child's Name</u>	<u>Place of Birth</u>	<u>Mother</u>	<u>Father</u>
04/23/2004	Jillian Rae Hallee	Berlin, NH	Julie Hallee	Alain Hallee
06/18/2004	Anna Desmarais	Berlin, NH	Anna Desmarais	Bryan Lambert
11/02/2004	Makenna Mae Peare	Berlin, NH	Mystie Peare	Peter Peare

Annual Report

OF THE

SCHOOL OFFICIALS

OF THE SCHOOL DISTRICT OF

DUMMER, NEW HAMPSHIRE

FOR THE

Fiscal Year Ending June 30, 2004

Officers

<u>OFFICE</u>	<u>NAME</u>	<u>Term Expires</u>
MODERATOR	Craig Doherty	2007
CLERK	Louise Gagnon	2007
TREASURER	Mary Guay	2007
AUDITORS	Rosalie M. Soldano	2006
	Peggy Jones	2005
SCHOOL BOARD	Joane Belleau	2005
	Open Position	2006
	Mariann Letarte	2007

School Administrative Unit No. 20
123 Main Street
Gorham, NH 03581
(603) 466-3632
Fax (603) 466-3870
www.sau20.org

SUPERINTENDENT OF SCHOOLS

Patrick C. Low, Ed.S

CERTIFIED BUSINESS ADMINISTRATOR

Pauline Plourde

DIRECTOR OF SPECIAL SERVICES

Rebecca Hebert-Sweeny

**SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the **7th of March 2005** at 6:00 PM in the evening to act upon **Articles 4 through 7**.

The ballot voting will take place the following day on Tuesday, March 8th. The polls are open for the election of officers from 11:00 AM to 7:00 PM. to act, upon Articles 1 through 3.

ARTICLES 1-3:

1. To choose a member of the school board for a three (3) year term.
2. To choose a member of the school board for a two (2) year term.
3. To choose one auditor for a two (2) year term.

ARTICLE 4: To hear the reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto.

ARTICLE 5: To set the salaries of the school board, school district treasurer, auditors, truant officer, census taker, and moderator as listed:

School Board Chair	\$200.00
School Board (2)	\$200.00 each
Treasurer	\$200.00
Clerk	\$ 25.00
Moderator	\$ 25.00
Auditor (2)	\$ 30.00 each
Truant Officer	\$ 20.00
Census Taker	\$ 50.00
(Recommended by the School Board)	

ARTICLE 6: To see if the District will vote to raise and appropriate the sum of **\$595,141.00** for the support of schools, for the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the District. (Recommended by the School Board)

ARTICLE 7: To transact any other business that may legally come before this meeting.

Given under our hands at said Dummer this 9th day of February 2005.

Joane Belleau, Chair
Mariann Letarte
DUMMER SCHOOL BOARD

SCHOOL BUDGET FORM

OF: DUMMER NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2005 to June 30, 2006

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the above address below.

Certified That Budget Was Posted With Warrant on (Date): 9th of February, 2005

SCHOOL BOARD MEMBERS
Please sign in ink.

Joanne Bellea

Marianne Letarte

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7
Acct.#	Purpose of Appropriation (RSA 32:3,V)	WARR. ART.#	Expenditures For Year 7/1/03 to 6/30/04	Appropriations Current Year As Approved by DRA	APPROPRIATIONS Ensuing FY (Recommended)	APPROPRIATIONS Ensuing FY (Not Recomm.)
INSTRUCTION (1000-1999)						
1000-1099	Regular Programs	6	\$343,904	\$379,771	\$470,443	
1200-1299	Special Programs	6	\$23,593	\$33,755	\$34,684	
1300-1399	Vocational Programs					
1400-1499	Other Programs	6	\$1,584	\$2,920	\$640	
1500-1599	Non-Public Programs					
1600-1899	Adult & Community Programs					
SUPPORT SERVICES (2000-2999)						
2000-2199	Student Support Services	6	\$2,384	\$10,680	\$13,692	
2200-2299	Instructional Staff Services					
General Administration						
2310 840	School Board Contingency					
2310-2399	Other School Board	6	\$2,418	\$3,752	\$3,983	
Executive Administration						
2320-310	SAU Management Services					
2320-2399	All Other Administration	6	\$15,567	\$18,139	\$18,690	
2400-2499	School Administration Service					
2500-2599	Business					
2600-2699	Operation & Maintenance of Plant					
2700-2799	Student Transportation	6	\$49,306	\$51,524	\$53,009	
2800-2999	Support Service Central & Other					
3300-3999	NON-INSTRUCTIONAL SERVICES					
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION					
OTHER OUTLAYS (5000-5999)						
5100	Debt Service - Principal					
5120	Debt Service - Interest					
FUND TRANSFERS						
5220-5221	To Food Service					
5222-5229	To Other Special Revenue					
5230-5239	To Capital Projects					
5251	To Capital Reserves					
5252	To Expendable Trust (see below)					
5253	To Non-Expendable Trusts					
5254	To Agency Funds					
5300-5399	Intergovernmental Agency Alloc.					
	SUPPLEMENTAL					
	DEFICIT					
	SUBTOTAL 1		\$438,756	\$500,541	\$595,141	

PLEASE PROVIDE FURTHER DETAIL:

* Amount of line 5252 which is for Health Maintenance Trust \$0.00 (see RSA 198:20-c,V)

If you have a line item of appropriations from more than one warrant article, use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art.#	Amount	Acct. #	Warr. Art.#	Amount

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	Purpose of Appropriations (RSA 32:3,V)	Expenditures for year7/1/03 to 6/30/04	Appropriations Current Year As Approved by DRA	WARR. ART.#	APPROPRIATIONS Ensuing FY (Recommended)	APPROPRIATIONS Ensuing FY (Not Recommended)
5252-9300	Tuition Expendable Trust	\$28,000	\$17,000			
SUBTOTAL 2 RECOMMENDED			xxxxxxxx	xxxxxxxx	\$0	xxxxxxxx

"INDIVIDUAL WARRANT ARTICLES"

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2)Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4)Deficit appropriations for the current year which must be funded through taxation.

1	2	3	4	5	6	7
Acct.#	Purpose of Appropriations (RSA 32:3,V)	Expenditures for year7/1/02 to 6/30/03	Appropriations Current Year As Approved by DRA	WARR. ART.#	APPROPRIATIONS Ensuing FY (Recommended)	APPROPRIATIONS Ensuing FY (Not Recommended)
SUBTOTAL 3 RECOMMENDED			xxxxxxxx	xxxxxxxx	\$0	xxxxxxxx

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		\$899	\$800	\$800
1600-1699	Food Service Sales				
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Source		\$10	\$0	\$0
REVENUE FROM STATE SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition				
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition				
4570	Disabilities Programs				
4580	Medicaid Distribution		\$478	\$750	\$500
4590-4999	Other Federal Sources (except 4810)		\$1,948	\$3,500	\$3,500
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXX	XXXXXXXX	XXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	WARR ART. #	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING YEAR

OTHER FINANCING SOURCES CONT.		XXXXXXXX	XXXXXXXX	XXXXXXXX
5252	Transfer from Expendable Trust Funds			
5253	Transfer from Non-Expendable Trust Funds			
5300-5699	Other Financing Sources			
5140	This Section for Calculation of RAN's			
	(Reimbursement Anticipation Notes) Per RSA			
198:20-D for Catastrophic Aid Borrowing				
	RAN, Revenue This FY_____ less			
	RAN, Revenue Last FY_____			
	=NET RAN			
	Supplemental Appropriation (Contra)			
Voted From Fund Balance			\$17,000	\$5,050
Fund Balance to Reduce Taxes			\$35,833	\$52,833
Total Estimated Revenue & Credits			\$52,833	\$57,883
				\$4,800

BUDGET SUMMARY

	Current Year	Ensuing Year
SUBTOTAL 1 Appropriations Recommended (from page 2)	\$500,541	\$595,141
SUBTOTAL 2 Special Warrant Articles Recommended (from page 3)	\$17,000	\$0
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from p.3)	\$0	\$0
TOTAL Appropriations Recommended	\$517,541	\$595,141
Less: Amount of Estimated Revenues & Credits (from above)	\$57,883	\$4,800
Less: Amount of Cost of Adequate Education (State Tax/Grant) *	\$235,605	\$225,543
Estimated Amount of Local Taxes to be Raised For Education	\$224,053	\$364,798

*Note: You will also be required to pay a State Education Tax RSA 76:3 and you may be required to pay an additional excess education tax in the amount of \$0.



DUMMER SCHOOL DISTRICT

2005-2006 Fiscal Year

PROJECTED TAX IMPACT

(As Provided by the Dept of Revenue Administration)

	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>
Regular Ed App. Appropriations:	\$ 454,925.77	\$ 459,110.00	\$ 469,994.00	\$ 546,240.00
Special Ed Appropriations:	\$ 24,775.00	\$ 35,708.00	\$ 47,547.00	\$ 48,901.00
Warrants:		\$ 28,000.00	\$ 17,000.00	\$ -
Deficit Appropriation (1999-2000):	\$ -	\$ -	\$ -	
Total Appropriations:	\$479,700.77	\$522,818.00	\$ 517,541.00	\$ 595,141.00

Revenues	\$ 2,500.00	\$ 4,800.00	\$ 5,050.00	\$ 4,800.00
Fund Balance to Reduce Taxes	\$ 22,151.00	\$158,236.00	\$ 52,833.00	\$ -
Less: Total Revenues and Credits:	\$24,651.00	\$163,036.00	\$57,883.00	\$4,800.00

District Assessment:	\$455,049.77	\$359,782.00	\$459,658.00	\$590,341.00
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State Education Grant	\$ 91,376.00	\$ 113,415.00	\$ 151,382.00	\$ 148,648.00
State Education Tax	\$ 180,452.00	\$ 160,978.00	\$ 84,223.00	\$ 76,895.00
School Tax Portion	\$183,221.77	\$85,389.00	\$224,053.00	\$364,798.00

Local School Tax Rate:	8.00	2.90	5.64	9.19
State Tax Rate:	12.82	8.19	4.26	3.89
	20.83	11.09	9.90	13.07

Local Valuation w/ Utilities	\$ 22,892,266	\$ 29,448,277	\$ 39,708,855	\$ 39,708,855
Local Valuation w/o Utilities	\$ 14,072,366	\$ 19,663,309	\$ 19,779,555	\$ 19,779,555

FOR EVERY BUDGET INCREASE OF: \$39,708.00 \$ 1.00 on the TAX RATE
FOR EVERY BUDGET INCREASE OF: \$10,000.00 \$ 0.25183 on the TAX RATE

DUMMER SCHOOL DISTRICT

2005-2006 School Year

Kindergarten

Estimate

4



- Grade 1** Gagnon, Jared
Parker, Robyn
Ruediger, Calvin
- Grade 2** Boissonneau, Eryn
Dandeneau, Nathan
Glover, Timothy
- Grade 3** Boissonneau, Roger L
Gagne, Lane
- Grade 4** Benoit, Gabrielle L
Cordwell, Eugene H
- Grade 5** Thomas, Taylor
Wentworth, Corey
- Grade 6** Bacon, Zachary
Bonney, Nicholas
Gagnon, John
MacDonald, Bridgette

Gagnon, James
Glover, Sadie

<i>Per Pupil Costs</i>		
	Kindergarten	Elementary
2002-2003	\$ 2,569.00	\$5,138.00
2003-2004	\$ 3,150.00	\$ 6,300.00
2004-2005	\$ 3,901.00	\$ 7,803.00
2005-2006	\$ 4,386.00	\$ 8,771.00

- Grade 7** Beaudoin, Staci
Cordwell, Solomon
Gagne, Brittany
- Grade 8** Corcoran, Christina
Demers, Katherine
Guay, Heather
- Grade 9** Bisson, Mary
Fournier, Shayna
Guay, Christopher

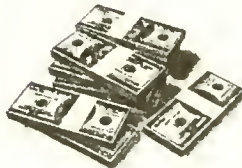
Garneau, Christopher
Hallee, Jessica
Jones, Alec

Jones, Jacob
Lachance, Tyler
Tefft, Katie

Holt, Whitney
Jewett, Jason
MacDonald, Nicholas



- Grade 10** Bacon, Brinna
Laflamme, Heather
Main, Joseph
Peabody, Aaron
Smithhurst, Dustin



- Grade 11** Beaudoin, Nicholas
Bisson, Emily
Corcoran, Steven
Jewett, Jesica

Jones, Joshua
Labbe, Jesse
Laflamme, Ashley

<i>Per Pupil Costs</i>		
	Jr High	High
2002-2003	\$6,511.00	\$6,533.00
2003-2004	\$ 7,009.00	\$ 6,558.00
2004-2005	\$ 6,595.00	\$ 7,027.00
2005-2006	\$ 8,149.00	\$ 7,791.00

- Grade 12** Benoit, Jonathan
Bernd, Elyse

Long, Michael

School Administrative Unit No. 20

A Message from the Superintendent

Annual Report

This writing overviews our educational and financial highlights for this school year, 2004/05. Additional in-depth information is available from our SAU 20 office regarding topics referenced in this writing. You may also consult our website. My many thanks to our Teachers, Support Staff, School Boards, administrative team and constituents for their support of and participation with our numerous activities on behalf of our students. Working together as a Team, we do achieve more.

We are striving to make decisions based upon best known student data and to deliver educational services based upon best known practices and research. This is an on-going process facilitated through Comprehensive School Reform efforts, whereby we strive to maintain the strengths of our existing programs while also being diligent to improve them. The purpose supporting any of our decisions is to maintain and or enhance student achievement.

Priorities for this school year include: Communications (within our schools and communities), Curriculum alignment and development and infusion of technology into our curriculum and work settings. All of our schools have been either fully approved or conditionally approved by our State Department of Education. I continue to work with school principals and district school boards to address topics to attain full approval. All of our schools have made adequate yearly progress based upon State Test scores and attendance results.

Sustaining a warm, welcoming environment in our schools is also an on-going focus. We strive to provide safe learning and work settings, recognizing both emotional and physical safety needs. Our safe and secure settings, we believe, are a significant asset for us regarding student achievement.

A key new resource for our districts is NWEA/MAPS diagnostic testing for our Second through Tenth graders. In late March we will pilot test this individual skills inventory with our students in math and language arts. Next year the inventory test will be administered in the fall and spring. This will assist us in mapping a student's progress from semester to semester and from year to year. Testing data will greatly assist us in providing remediation and/or supplemental learning opportunities to help our students achieve their next step in their learning cycle. Related software will also assist staff with Unit and Lesson Plan design and facilitate parental support for their child as well.

Our Special Education program has just completed their five-year audit by an outside visiting review team with initial positive feedback. Their formal report is due within several weeks. Plans are also in place to develop a modest initial Life Skills lab within GMHS to further serve an emerging and transitioning student population. In Milan the new Pre-School program is working to become certified for Special Education students.

Efforts to draft a new Five-Year Technology plan are also underway. Staff, students and parents will have opportunities for input regarding these efforts and the outcomes report/plan. COWS, computers on wheels, are receiving extensive use in Gorham and Milan, while excellent use is also being made of desktops in our Errol district. Errol is also taking advantage of a free updated high speed internet connection. It is our commitment that computers assist our students in critical thinking and decision making. We are also participating in the very early stages of discussions to facilitate a regional technology center, which we would desire our SAU20 students to access.

We are also awaiting the funding of a grant received by NCES, which would facilitate our development of Distance Learning opportunities for our students. Gorham is planning to provide a dedicated lab setting to accommodate this resource, while Milan and Errol could also access distance learning courses through existing hardware.

Each school district within our SAU20 has completed a successful budget audit. Budgets for 05/06 have also been developed by all our Boards, including SAU20. Budgets are

drafted based upon a Zero-based budgeting approach driven by student outcomes. In February budgets were presented via public hearings in our six towns with town meetings planned for March. Resultant projected tax rates per thousand within districts are all within three year averages or even a bit reduced from last year. Grant funding sources continue to comprise over a quarter of a million dollars within our budgets. We will continue to be diligent in striving to maintain and/or attain additional grant funding sources on behalf of our students, schools and programs.

In March the districts of Gorham, Randolph and Shelburne will vote on whether to become a formal cooperative school district or not. This follows approximately one and a half years of work to investigate this feasibility and to draft supporting Articles of Agreement. The D.O.E.(Dept. of Education), D.R.A.(Dept. of Revenue Administration), area representatives and legislators and numerous volunteers, including members of our Cooperative Board, have been integral to this process. Gains in efficiency and stability would be numerous, as shared in multiple public hearings.

The stability of our Gorham district is also enhanced by negotiated contracts being in place through 2006/07. In six months we have drafted and ratified three contracts in the Gorham District: Teachers/'04-05"(at an October Special School District meeting) and '05/06"- '06/07" and Support Staff, '04/05" - "06/07"(pending a positive vote in March).

Area Agreements have been reviewed between Dummer and Milan and Dummer/Milan and SAU3. There is also a renewed sense of cooperation between our SAU20 office, our constituent districts, towns, Family Resource Center, SAU3, CLL(College of Life Long Learning), Community Technical College, Plymouth State University and the University of NH as we collectively address the need for life-long learning and sharing of resources.

We are also key participants with the AVER's organization and AVER's Education Committee, fostering economic development and learning for life in Coos County. We will be working with area employers to provide them access with our students to share employment and career opportunities,

as numerous existing personnel in our area reach retirement age.

In Milan, our Village School has been stabilized to the extent it is not leaking or suffering from frozen pipes this winter. We have secured an insurance claim settlement for \$38,000 (rounded) and continue to pursue the Performance Bond funding for repairs or for the opportunity to negotiate some portion of this funding.

In Gorham, initial study plans are underway for the Edward Fenn Elementary, with a Warrant Article drafted to facilitate the updating of prior sketches, incorporating ideas developed by the Building Committee. Emphasis is placed upon energy efficiency, student/staff and community use, and quality and efficiency of design for renovation purposes.

In Errol, plans are moving forward for a significant updating of the Athletic Field, in partnership with the school PTO.

The Gorham District has initiated an Emergency Response planning review, scheduled over several years. We have been able to work with two free or nearly free consultants and will be working closely with the Town of Gorham as well. Milan Village School has also undertaken a similar process with a different free consultant. Errol continues to monitor their plan and works closely with their Town as well. All process and strategy information is being shared collaboratively between schools in our districts.

Thank you for your interest in our SAU20 schools. Again, feel free to contact me regarding additional in-depth information on these topics, and/or for general assistance with services provided by our SAU and member schools.

Respectfully shared,

Patrick Christopher Low, Ed. S.

(Term of service commencing 7/1/04)

School Administrative Unit #20
2005-2006 Fiscal Year Budget

	<u>ADOPTED</u> <u>2004-2005 BUDGET</u>		<u>ADOPTED</u> <u>2005-2006 BUDGET</u>		<u>AMT CHANGE</u>
Community Services	\$	500	\$	500	\$ -
Professional Services (Pre-school/Speech)	\$	62,581	\$	65,474	\$ 2,893
Occupational Therapy Services	\$	-	\$	54,852	\$ 54,852
Instructional Staff Development Services	\$	47,642	\$	32,183	\$ (15,459)
School Board	\$	3,946	\$	4,019	\$ 73
Administrative Services	\$	40,353	\$	38,400	\$ (1,953)
Superintendent Services	\$	134,158	\$	132,527	\$ (1,631)
Special Education Services	\$	98,425	\$	113,193	\$ 14,768
Child Find	\$	250	\$	100	\$ (150)
Support Services-Business	\$	169,260	\$	170,376	\$ 1,116
Building/Custodial	\$	7,200	\$	7,800	\$ 600
TOTAL:	\$	564,315	\$	619,424	\$ 55,109

SCHOOL DISTRICT DISTRIBUTION

	2003 Equalized	VAUATION	1/2 ASSESSMENT TOTAL	ADM 2003-2004 PUPILS	PUPIL PERCENT	1/2 ASSESSMENT TOTAL
<u>DISTRICT</u>	<u>VALUATION</u>	<u>PERCENT</u>	<u>DISTRICT SHARE</u>			<u>DISTRICT SHARE</u>
Dummer	\$35,778,566	7.7%	\$18,690.00	0.0	0.0%	\$0.00
Errol	\$63,158,201	13.6%	\$32,993.00	23.4	3.2%	\$7,815.00
Gorham	\$ 181,050,666	39.0%	\$94,579.00	567.7	78.2%	\$189,604.00
Milan	\$ 82,011,320	17.7%	\$42,842.00	134.9	18.6%	\$45,055.00
Randolph	\$ 43,603,545	9.4%	\$22,778.00	0.0	0.0%	\$0.00
Shelburne	\$ 58,560,542	12.6%	\$30,591.00	0.0	0.0%	\$0.00
Total:	\$464,162,840	100.0%	\$242,473.00	726	100.0%	\$242,474.00

	<u>2004-2005</u>		<u>2004-2005</u>	<u>2005-2006</u>
SAU Budget:	\$ 619,424		Dummer	\$ 18,139.00
			Errol	\$ 35,042.00
			Gorham	\$ 308,043.00
			Milan	\$ 100,288.00
			Randolph	\$ 21,385.00
			Shelburne	\$ 32,768.00
				\$ 515,665.00
				\$484,947.00
Fund Balance	\$ 10,000		Net Change	\$ (30,718.00)
TOTAL:	\$ 484,948		Speech Services	\$ 65,474.00
			OT Savings	\$77,809.00
			Overall Savings	\$ 43,053.00
Unreserved Fund Balance	\$ 103,851			
Applied 2004-2005	\$ 45,000			
Balance Remaining	\$ 58,851			

Note: Speech Services removed from general distribution to projected usage by district

Milan Village School
Principal's Report
2004-2005

The 2004-2005 school year at the Milan Village School has been exciting. With the extraordinary efforts of the staff, students, parents, volunteers, school board, SAU personnel, and the Milan Community, we are growing academically, socially, and emotionally.

Because of this support, we have been able to initiate several new programs, all of which were grant funded from federal, state and/or private foundations:

1. The Preschool program for children ages 3-5 was piloted. What a wonderful addition to our school community!
2. Through PBIS (Positive Behavioral Interventions and Strategies) we are seeing our PreK-6th grade population build community with Safety, Respect and Responsibility.
3. Our Morning Meeting and Service Learning activities continue to help showcase skills to become strong citizens for the future.
4. Using the concept of teaming among the teachers, our Guided Reading program has improved our students' fluency, one of the final components of the National Reading Panels Recommendations of a good reader.
5. Year 2 of the Comprehensive School Reform Grant (Junior Great Books) focused on the development of vocabulary and writing skills.

To prepare our students for the technological world, the use of a wireless laptop lab has been helpful to improve our students' critical thinking skills. On-going professional development for the staff in technology allows them to infuse technology across the curriculum, teaching our students skills for the future.

As part of the No Child Left Behind Act, students in grades 3-6 participated in the New England Common Assessment Education Program, and students in grade 4 took the National Assessment Education Program, a federal test given nation-wide.

One of our biggest successes this year has been the revitalization of our PTO. Parents and staff meet monthly to discuss programs and ideas to benefit our school. This year the PTO purchased a new piece of equipment for the schoolyard. They also successfully revived the Bike-a-thon/Walk-a-thon.

Our volunteer Program, including RSVP, is alive and well. Because of our numerous hours given, Milan Village School continues to receive the Blue Ribbon Achievement Award. Thank you volunteers! The Milan Recreation Department provides our students with opportunities to play sports. We are grateful to those of you who share your time and talent on behalf of our children.

Respectfully Submitted,

Sarah Sarette
Principal

TOWN OF DUMMER

School Meeting

March 9, 2004

Meeting was called to order at 11:00 AM the polls were opened at this time and closed at the end of the meeting. Voting for all offices was by ballot. The school business meeting was called to order by Moderator Craig Doherty on March 8, 2004 at 6:00 P.M. in the evening to act upon Articles 8 through 12.

The ballot voting will take place the following day on Tuesday, march 9th The polls are open for the election of officers from 11:00 AM to the close of the meeting. Articles 1 through 7.

Article 1-7:

1. To choose a moderator for the ensuing three (3) years. Craig Doherty 47 votes was declared elected.
2. To choose a treasurer for the ensuing three (3) years Mary Guay 45 Votes was declared elected.
3. To choose a clerk for the ensuing three (3) years. Louise Gagnon 47 Votes was declared elected.
4. To choose a member of the school board for a three (3) year term the following had each (1) vote Sarah Cordwell 1 vote, Nona Cordwell 1 vote, Katie Doherty 1 vote, Sue Wyman 1 vote, and Julie Glover 1 vote.
5. To choose a member of the school board for a two (2) year term. Mariann Letarte 46 votes was declared elected.
6. To choose one auditor for a two (2) year term. Rosalie M. Soldano 46 votes was declared elected.
7. To choose one auditor for a one (1) year term. Peggy Jones 43 votes was declared elected.

Article 8: A motion was made by Brad Wyman and seconded by Katie Doherty to hear the reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto. As there were no reports to be heard at this time.

Article 9:

A motion was made by Katie Doherty and seconded by Brad Wyman to set the salaries of the school board, school district treasurer, auditors, truant officer, census taker and moderator as listed.

School Board Chair	\$200.00
School Board (2)	200.00
Treasurer	200.00
Clerk	25.00
Moderator	25.00
Auditor (2)	Each 30.00
Truant Officer	20.00
Census Taker	50.00
This article was so voted	

Article 10: A motion was made by Brad Wyman and seconded by Regena Elliott District will vote to raise and appropriate the sum of \$500,541.00 for the support of schools, the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the district. This article was so voted.

Article 11: A motion was made by Katie Doherty and seconded by Brad Wyman to see if the District will vote to raise and appropriate the sum of \$17,000.00 to be added to the Tuition Expendable Trust Fund, and authorize the transfer of that amount from the year end undesignated fund balance (surplus) available on July 1 of this year. (Majority vote required). There was a majority vote on this article it was so voted.

Article 12: To transact any other business that may legally come before this meeting, as there was no other business a motion was made by Brad Wyman and seconded by Katie Doherty to adjourn the meeting at 6:20 P.M. this was so voted.

Respectfully Submitted


Louise Gagnon
Dummer School Clerk

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2004

For School District of _____ Dummer _____, NH

SAU # _____ 20 _____

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2004

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."
Per RSA 198:4-d

Joanne Beelan
School Board Chairperson

8-16-04
Date

Superintendent of Schools:

[Signature]

Date: 8-16-09

SCHOOL BOARD MEMBERS

Please sign in ink.

Marianne Letarte

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

**MS-25 - Annual Financial Report
For the Year Ending June 30, 2004**

NAME:				
Dummer				
TITLES	Acct #	(1) Fund 10	(2) Fund 22	(3) Fund 70
BALANCE SHEET		GENERAL	GRANTS	TRUST/AGENCY
ASSETS				
Current Assets				
1. CASH	100	53,255.94	0.00	0.00
2. INVESTMENTS	110	0.00	0.00	28,134.64
3. ASSESSMENTS RECEIVABLE	120	0.00		
4. INTERFUND RECEIVABLE	130	0.00	0.00	0.00
5. INTERGOV'T REC	140	140.65	0.00	0.00
6. OTHER RECEIVABLES	150	0.00	0.00	0.00
7. BOND PROCEEDS REC	160			
8. INVENTORIES	170	0.00	0.00	
9. PREPAID EXPENSES	180	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		53,396.59	0.00	28,134.64
LIAB & FUND EQUITY				
Current Liabilities				
12. INTERFUND PAYABLES	400	0.00	0.00	0.00
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00
14. OTHER PAYABLES	420	563.19	0.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	
16. BOND AND INTEREST PAY	440	0.00		
17. LOANS AND INTEREST PAY	450	0.00		
18. ACCRUED EXPENSES	460	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	0.00	0.00	
20. DEFERRED REVENUES	480	0.00	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		563.19	0.00	0.00
Fund Equity				
23. RES FOR INVENTORIES	751	0.00	0.00	
24. RES FOR PREPAID EXPENSES	752	0.00	0.00	
25. RES FOR ENCUMBRANCES	753	0.00	0.00	0.00
26. RES FOR CONTINUING APPR	754	0.00	0.00	0.00
27. RES FOR AMTS VOTED	755	0.00	0.00	
28. RES FOR ENDOWMENTS	756			0.00
29. RES FOR SPEC PURP	760	0.00	0.00	28,134.64
30. UNRES FUND BALANCE	770	52,833.40		
31. Total Fund Equity lines 23-30		52,833.40	0.00	28,134.64
32. TOT LIAB & FUND EQUITY lines 22 & 31		53,396.59	0.00	28,134.64
REVENUES		GENERAL	ALL OTHER	TRUST
Revenue From Local Sources				
1. Total Assessments	1100-1119	85,389.00	0.00	
2. Tuition from All Sources	1300-1399	0.00	0.00	
3. Transportation Fees from All Sources	1400-1499	0.00	0.00	
4. Earnings on Investments	1500-1599	899.35	0.00	134.64
5. Food Services Sales	1600-1699			
6. Other Revenue from Local Sources	1700-1999	9.84	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		909.19	0.00	134.64
8. Total Local Revenue Lines 1 & 7		86,298.19	0.00	134.64
Revenue from State Sources				
UNRESTRICTED GRANTS-IN-AID				
9. Adequacy Aid (Grant)	3111	113,415.00		
10. Adequacy Aid (State Tax)	3112	160,978.00		
11. Shared Revenue	3120	0.00		
12. Other (Specify)	3190-3199	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12		274,393.00	0.00	0.00

**MS-25 - Annual Financial Report
For the Year Ending June 30, 2004**

		GENERAL	GRANTS	TRUST/AGENCY
RESTRICTED GRANTS-IN-AID				
14. School Building Aid	3210	0.00		
15. Kindergarten Building Aid	3215	0.00		
16. Kindergarten Aid	3220	0.00		
17. Catastrophic Aid	3230	0.00		
18. Vocational Education	3241-3249	0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		0.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Ag	3700	0.00	0.00	
22. Revenue In Liew of Taxes	3800	0.00	0.00	
23. Revenue For/On Behalf of LEA	3900	0.00	0.00	
24. Total Revenue from State Sources Lines 13, and 20-22		274,393.00	0.00	0.00
REVENUES				
Revenue From Federal Sources				
25. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	
RESTRICTED GRANTS-IN-AID				
26. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399	0.00	0.00	
27. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	478.21	1,763.49	
28. Other Revenue for /on Behalf of LEA	4700-4999	184.23	0.00	
29. Federal Forest Land Distribution	4810	0.00		
30. Total Revenue from Federal Gov't (Lines 25-29)		662.44	1,763.49	
Other Financing Sources				
31. Sale of Bonds and Notes	5100-5139	0.00		
32. Reimbursement Anticipation Notes	5140	0.00		
Interfund Transfers				
33. Transfer from General Fund	5210		0.00	28,000.00
34. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00
35. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00
36. Transfer from Capital Reserve Funds	5251	0.00	0.00	
37. Transfer from Trust Funds	5252-5253	0.00	0.00	
38. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	
39. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	
40. Total Other Financing Sources (Lines 31-39)		0.00	0.00	28,000.00
41. Total Revenue & Other Financing Sources (Lines 8,24,30,40)		361,353.63	1,763.49	28,134.64
EXPENDITURES				
Instruction				
1. Regular Programs	1100-1199	343,904.32	0.00	
2. Special Programs	1200-1299	23,593.40	135.99	
3. Vocational Programs	1300-1399	0.00	0.00	
4. Other Instructional Programs	1400-1499	1,583.65	0.00	
5. Non-Public Programs	1500-1599	0.00	0.00	
6. Adult & Community Programs	1600-1899	0.00	0.00	
7. Total Instructional Expenditures (Lines 1-6)		369,081.37	135.99	0.00
Support Services				
8. Student Services	2100-2199	2,383.66	1,627.50	
9. Instructional Staff	2200-2299	0.00	0.00	
10. General Administration - SAU Level	2300-2399	17,985.26	0.00	
11. School Administration	2400-2499	0.00	0.00	
12. Business	2500-2599	0.00	0.00	
13. Operation/Maintenance of Plant	2600-2699	0.00	0.00	
14. Student Transportation	2700-2799	49,306.23	0.00	
15. Centralized Services	2800-2899	0.00	0.00	
16. Other Support Services	2900-2999	0.00	0.00	
17. Food Service Operation	3100-3199			
18. Total Support Services (Lines 8-17)		69,675.15	1,627.50	0.00
Other Outlays				

**MS-25 - Annual Financial Report
For the Year Ending June 30, 2004**

		GENERAL	GRANTS	TRUST/AGENCY
9. Facility Acquisition & Construction	4000-4999	0.00	0.00	
0. Debt Service - Principal	5110	0.00	0.00	
1. Debt Service - Interest	5120	0.00	0.00	
Other Financing Uses				
2. Transfer to General Fund	5210		0.00	0.00
3. Transfer to Food Service (Special Revenue) Funds	5220-5221	0.00	0.00	
4. Transfers to All Other Special Revenue Funds	5222-5229	0.00		
5. Transfer to Capital Projects Funds	5230-5239	0.00	0.00	
26. Transfer to Capital Reserves	5251	0.00		
27. Transfer to Expendable Trust Funds	5252	28,134.64		
28. Transfer to Nonexpendable Trust Funds	5253	0.00		
29. Transfer to Agency Fund	5254	(134.64)		
30. Allocation to Charter Schools	5310	0.00	0.00	
31. Allocation to Other Agencies	5390	0.00	0.00	
32. Total Other Outlays and Financing Uses (Lines 19-31)		28,000.00	0.00	0.00
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)		466,756.52	1,763.49	0.00
GENERAL FUND FIXED ASSET GROUP				
OF ACCOUNTS (FUND80)		BEGINNING OF	END OF YEAR	
As of June 30, 20__		YEAR	Debit	
		Debit		
1. SITES	210	0.00	0.00	
2. SITE IMPROVEMENTS	220	0.00	0.00	
3. BUILDINGS AND IMPROVEMENTS	230	0.00	0.00	
4. MACHINERY AND EQUIPMENT	240	0.00	0.00	
5. CONSTRUCTION IN PROGRESS	250	0.00	0.00	
6. INVESTMENT IN GENERAL FIXED ASSETS	710			
7. TOTAL		0.00	0.00	
GENERAL FUND LONG TERM DEBT				
GROUP OF ACCOUNTS (Fund 90)		BEGINNING OF	END OF YEAR	
As of June 30, 20__		YEAR	Debit	
		Debit		
1. BONDS PROCEEDS NOT USED				
2. AMOUNT PROVIDED FOR RETIREMENT OF LONG	304			
3. NOTES AND BONDS PAYABLE LONG-TERM	511-521			
4. OTHER LONG-TERM LIABILITIES	531-590			
5. TOTAL		0.00	0.00	
AMORTIZATION OF LONG TERM DEBT				
For the Fiscal Year Ending on June 30th		(1)	(2)	(4)
REPORT IN WHOLE DOLLARS		DEBT 1	DEBT 2	DEBT 4
Length of Debt (yrs)		0	0	0
Date of Issue (mm/yy)		0	0	0
Date of Final Payment(mm/yy)		0	0	0
Original Debt Amount	0.00	0.00	0.00	
Interest Rate	0.00	0.00	0.00	
Principal at Beginning of Yr	0.00	0.00	0.00	0.00
New Issues This Year	0.00	0.00	0.00	0.00
Retired Issues This Yr	0.00	0.00	0.00	0.00
Remaining Principal Bal Due	0.00	0.00	0.00	0.00
Remaining Interest Bal Due	0.00	0.00	0.00	0.00
Remaining Debt(P&I) Bal Due	0.00	0.00	0.00	0.00
Amount of Prin to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00
Amount of Interest to be Paid Next Fisc. Yr.	0.00	0.00	0.00	0.00
Total Debt (P&I) to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00

